VILLAGE OF

LINCOLNSHIRE

Fiscal Year 2022 Operating Budget

&

Capital Improvement Program

January 1, 2022 – December 31, 2022

Lincolnshire, Illinois

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VILLAGE OF
LINCOLNSHIRE

READER'S GUIDE TO THE BUDGET

This guide provides information on how to navigate the Village of Lincolnshire Budget.

Account Types and Conventions

To understand how the Village of Lincolnshire Budget is organized, it is important to have an understanding of several basic government accounting concepts. Governmental accounting, often called "fund accounting," recognizes all income a government receives (usually called "revenue") does not go into one big "pot" or treasury to be paid out as government officials direct. When officials approve a new source of revenue such as a tax, fee, or surcharge, governmental accounting recognizes it is usually for a specific purpose – building roads, emergency relief, economic development, etc. – and such funds should be kept specifically for that purpose. Funds for specific activities should not be commingled with money for other governmental purposes. Revenue sources are recorded in separate accounts, or funds, and they cannot be used outside the specific fund without a disclosed accounting entry.

The primary purpose of a municipal government is to provide services not provided by the private sector. Citizens commonly look to government to regulate potentially harmful activities, or activities they want performed according to community standards (e.g. building regulations or speed limits). Traditional public service activities, such as public safety, street maintenance, and building inspection, are usually paid for from a government's General Fund, or the fund which receives all revenues which were not specifically designated to another purpose.

In the Village of Lincolnshire FY 2022 Budget, there are budget entries for 10 funds. The General Fund is the largest and primary fund of the Village, and all the accounts and line items in this fund are found in a separate index tab in this budget document. In a separate tab section are the Village Water, Sanitary Sewer, and Storm Sewer funds. These funds are is considered enterprise funds because they collect annual established user fees to support operating costs and/or debt service associated capital projects specific to each utility system.

The Water and Sanitary Sewer Fund budgets account for revenues and expenditures necessary to deliver water and collect sewage for water and sanitary sewer customers, as well as expenses related to infrastructure improvements which are reflected in the Water and Sanitary Sewer Improvement Fund budgets. In addition to user fees, the primary source of revenue in this fund are water and sanitary sewer connection fees. Connection fees are paid when new homes, office buildings, and other developments connect to the Village water and sanitary sewer systems. These revenues are saved and invested until a capital improvement is needed in the water and sanitary

sewer system, with all interest earned staying in the fund. In a capital (i.e., long-term) account like this, money may accumulate for several years before it is spent.

The Storm Sewer Operating and Storm Sewer Improvement Fund budgets (new for FY 2022) account for revenues and expenses related maintenance and construction of the storm sewer system that the captures and convey of storm sewer runoff. A storm sewer fee is charged monthly along with water and sanitary sewer utility bills for all customers. The Village has established a fee based upon the respective amount of impervious surface on each property in the Village. The fee is intended to cover the cost of debt payments related to construction of storm sewer improvement projects throughout the community.

The remainder of the funds in the Village budget can be found under a tab section called Other Funds. These funds vary in the amount and purpose, but they are all generally single-income/single-purpose funds. These funds range from the Motor Fuel Tax Fund, which accounts for the Village's share of State Motor Fuel Tax allocations and can only be used for street improvements and maintenance, to the Police Pension Fund, which collects and invests money contributed from the Village (employer) and Lincolnshire Police Officers (employees) to fund retirement and disability pensions for Lincolnshire Police Officers.

The General Capital Improvement Fund section identifies planned expenditures for the current year's capital projects, which incorporates those projects identified in the Village's 10-Year Capital Improvement Plan.

Each fund contains information regarding employee distribution by fund or division. In cases where it indicates less than 1.0 for a full-time position, it means the cost of the position is allocated over more than one fund or division. For example, the Finance Director is allocated 80% to the General Fund and 20% to the Water and Sanitary Sewer Fund. All positions were thoroughly evaluated so they are allocated by time spent supporting each fund or division.

Financial Overview

The Financial Summary section provides summary information pertaining to the entire budget. The summary information in this section is provided by fund and by area of activity (capital projects, general government, bonded debt, etc.). The Summary of Receipts and Disbursements table in this section shows unspent money from previous years for each fund. This summary of cash and investments reflects how much money the Village has in reserve, and thus captures Lincolnshire's financial condition. Also included are the long-term debt summary and property tax comparisons.

Non-Monetary Information

The Organizational Information and Supplementary Information sections provide information about Lincolnshire's history, resident demographics and characteristics, the Village government organization, and the budget process.

The Budget's Table of Contents is detailed and provides guidance on where to find any piece of information being sought. The Village hopes this introduction assists in reviewing the budget document, understanding various sections of the budget, and explaining the contents of each section. If you have any questions, please contact Brad Burke, village manager, at 847-913-2335 or bburke@lincolnshireil.gov, or Matt Rossi, finance director/treasurer, at 847-913-2303 or mrossi@lincolnshireil.gov.

VILLAGE OF
LINCOLNSHIRE

To: Lincolnshire Residents, Mayor Brandt, and Village Board of Trustees

From: Brad Burke, Village Manager

Date: January 1, 2022

Subject: Village Manager Budget Transmittal Letter – Fiscal Year 2022 Budget Highlights

On behalf of the Village staff and management team, we are pleased to submit the Village of Lincolnshire 2022 Budget. The budget covers the Village's fiscal year period from January 1 through December 31, 2022.

Historically, the Village Board and staff work diligently and cooperatively to maintain and, when possible, enhance municipal services provided to Lincolnshire residents, businesses, and community organizations. As the world continues to comprehend the full ramifications of the COVID-19 pandemic, Village staff took into consideration the current economic situation facing the Village for the Fiscal Year 2022 (FY 2022) Budget, and how it may impact Village finances in future years.

Economic Uncertainty, Revenue Projections, and Long-Term Financial Planning

As a result of the ongoing economic impact of the COVID-19 pandemic, several key revenues were budgeted to fall below historical expectations (Sales Tax, Food & Beverage Tax, Room Tax, and Admission Tax) in FY 2021. Staff continue to carefully monitor and evaluate the Village's financial condition as the pandemic impacts continue to be felt; especially in key revenues. This impact is expected to continue through much of FY 2022 as business travel is anticipated to return slowly over the next two years to get back to pre-pandemic levels.

The chart below provides a comparison of key revenues to budgeted expectations and also reflects a comparison to those same revenues to pre-pandemic years 2018 and 2019 as of September 2021.

Revenue Source	2018 Actual YTD	2019 Actual YTD	2020 Actual YTD	2021 Total Budget	2021 COVID YTD Estimates	2021 Year to Date	% Collected on YTD COVID Estimates	Reporting Available Thru
State Income Tax	480,618	538,716	539,956	730,000	486,667	664,793	137%	August
Sales Tax	1,211,346	995,482	666,642	1,554,800	693,655	854,389	123%	July
Home Rule Sales Tax	1,002,656	903,372	581,674	1,386,500	629,552	736,557	117%	July
Food & Beverage Tax	465,203	493,702	262,843	631,500	374,953	334,854	89%	August
Utility Tax	906,612	910,876	844,084	1,300,000	844,084	846,405	100%	August
Telecommunications Tax	562,478	508,968	508,416	1,010,000	505,000	515,787	102%	June
Room Tax	1,171,535	1,229,607	419,115	883,080	490,328	535,744	109%	August
Admission Tax	178,812	168,178	49,103	98,120	63,042	12,903	20%	August
Real Estate Transfer Tax	441,484	266,892	435,132	320,000	240,000	374,655	156%	September
Total	**6,420,744**	**6,015,794**	**4,306,965**	**7,914,000**	**4,327,281**	**4,876,088**	**113%**	

The table below reflects the approved budget with the following assumptions in terms of key revenues.

DESCRIPTION	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Projections	2022 Budget	% Difference FY2022 Proposed & FY2019 Actual
State Income Tax	780,560	760,000	801,130	730,000	915,000	925,000	19%
Sales Tax	1,887,390	1,700,000	1,242,260	1,554,800	1,530,000	1,510,000	-20%
Local Home Rule Sales Tax	1,688,410	1,484,000	1,089,130	1,386,500	1,350,000	1,350,500	-20%
Food & Beverage Tax Revenue	741,920	740,000	388,920	631,500	500,000	592,500	-20%
Telecommunications Tax	1,037,640	1,040,000	953,410	1,010,000	995,000	975,000	-6%
Room And Admission Tax	2,076,920	1,800,000	581,880	981,200	0	0	-100%
Room Tax	0	0	0	0	790,000	1,225,000	0%
Admission Tax	0	0	0	0	30,000	135,000	0%
Real Estate Transfer Tax	340,450	250,000	495,250	320,000	425,000	325,000	-5%
Total General Fund Revenue	**8,553,290**	**7,774,000**	**5,551,980**	**6,614,000**	**6,535,000**	**7,038,000**	**-18%**

Due to this uncertainty, staff regularly monitors and updates Lincolnshire's 5-Year Financial Forecast and 10-Year Capital Plan. Looking at the current fiscal challenges over a longer time horizon provides a better understanding of the impacts of the current pandemic reality and the type of responses needed. Staff updated the 5-Year Financial Forecast with expenditures approved for FY 2022 to evaluate how revenue loss in FY 2020 and FY 2021 may impact the Village's overall financial position in the long term.

The following are key take-aways from work on the 5-Year Financial Forecast:

- The Village will be able to **meet its Fund Balance Policy** of maintaining 75% of one year's General Fund operating expenses in reserve through FY 2026.
- General Fund operating revenues for FY 2021 are expected to exceed projected FY 2021 General Fund expenditures even with the revenue decline in the areas of room, admission, sales, and food & beverage taxes.
- General Fund operating revenues are projected to exceed General Fund operating expenses in each of the five succeeding fiscal years reflected in the financial forecast **even** taking into consideration the impact of revenue lost as a result of the pandemic.
- The decline in revenue will impact the Village's ability to fund planned capital and equipment purchases identified in the 10-Year Capital Plan but should not hinder ability to deliver core service.

Village staff took a conservative approach when developing the 2022 budget. The budget reflects the following staffing/personnel changes:

- Maintaining one full-time patrol officer position vacant for FY 2022;
- Maintaining the current vacancy in the part-time Records Clerk position in the Police Department for FY 2022; however, staff may bring filling this position back to the Village Board during the coming year if operational needs for the additional staff time warrant due to increased demand on records operations related to the State of Illinois police reform legislation and impact of the body-worn camera project on recordkeeping and responding to Freedom of Information Act requests;
- Continue to maintain only one seasonal hire to support work at North Park during the summer months (typically staffed by 3-to-4 part-time individuals);

- Continue policy of not hiring seasonal lifeguard to oversee activities at Spring Lake Park during the summer season; and

- The authorized full-time equivalent staffing for the organization will remain unchanged for FY 2022 at 60.25. This number is inclusive of the 1 full-time police officer position and 1 part-time records clerk position being held open for the coming fiscal year.

The Mayor and Board of Trustees adhere to a formal policy of maintaining at least 75% of General Fund operating expenses in reserve (excluding transfers and debt service). Reserves at this level are intended to ensure the Village has time to respond to a significant economic event such as the loss of top sales tax generators. The FY 2022 Budget reflects near flat year-over-year expenditures in many line items. The FY 2022 Budget also demonstrates a continued commitment to addressing Village infrastructure needs and not deferring much-needed investments to future years. General Fund revenue forecasts for FY 2021 are projected to result in revenue nearly $2.0 million lower than pre-pandemic levels. Revenue loss over the course of Fiscal Years 2020, 2021, and 2022 are expected to total nearly $6.5 million in combined losses over the three-year period. Room, Admission, Sales, and Food & Beverage taxes are the revenues most directly impacted by the pandemic. For the FY 2022 Budget, staff projects Room Tax to be 32% less than pre-pandemic levels ($1,808,000), and Admission Tax is projected to be 50% less than 2019 levels.

In response to the revenue loss, staff has taken a number of actions in the FY 2022 budget to reduced expenditures. Some of these major changes are as follows:

- Maintain part-time Records Clerk position vacant ($30,000 annual savings).
- Maintain one patrol officer vacant in Fiscal Year 2022 ($100,000 annual savings).
- Maintain reduced Public Works seasonal positions to one and eliminate lifeguards at Spring Lake Beach ($57,000).
- Total wage savings from keeping positions open and eliminating seasonal positions totals $187,000 in annual savings.
- Continue to have private waste hauler assess a user fee for leaf collection services in FY 2022 resulting in annual savings.
- Following the summer 2021 presentation of the 10-Year Capital Plan, staff completed a second detailed review to see how proposed equipment or capital projects could be shifted into future years.
- Major focus for FY 2022 is to implement the first year of a Storm Water Utility Fee to aid in generating revenue to address capital projects identified as a result of the Village-Wide Drainage Study. The fee is intended to pay for engineering and construction costs related to various projects currently under design.

The above cost cutting measures result in nearly $215,000 in savings. If applied over the five years of the Financial Forecast, these savings total $1,085,000.

Staff created a budget reflective of community goals, objectives, and service expectations. The budget also is developed to be responsive to changing fiscal pressures and economic impacts. The FY 2022 Budget, prepared by the management team, reflects staff's commitment to working cooperatively with the Village Board to implement strategies to maintain Lincolnshire's positive financial condition while providing excellent services to residents. The budget reflects a commitment to maintaining high services levels. The operation of Spring Lake Beach is the only operating area reflecting a reduced level of service in the FY 2022 Budget.

BUDGET FORMAT

The FY 2022 Budget maintains a strategic approach to the total number of detailed expenditure line items to provide accountability and improved accuracy in budgeting. The additional detail improves management's ability to monitor expenditures/projects throughout the year.

The budget is broken down into several sections via dividers. The dividers separate the budget into different subject areas including: organizational information; a summary of the Village's financial status; breakdown of expenses by operational division:

- General Fund (01-Fund);
- General Capital Fund budget (51-Fund)
- Water and Sewer Fund
    - Water & Sewer Administration (02-01)
    - Water & Sewer Operations (02-02)
    - Water & Sewer Improvements (07-01)
- Other Funds
    - Motor Fuel Tax (03-01)
    - Police Pension (05-01)
    - Fraud, Alcohol, and Drug Enforcement (11-05)
    - Vehicle Maintenance (12-01)
    - Park Development (18-01)
    - Special Service Area (SSA) Sedgebrook (20-01)

Major changes to the budget format for Fiscal Year 2022 include the creation of the following funds:

- Storm Sewer Operating Fund (Fund 44-01); and
- Storm Sewer Capital Fund (Fund 49-01)

The FY 2022 Budget also includes a detailed spreadsheet of all Professional Service Agreements for each operating area of the Village. This document is found in the Supplementary Section of the budget.

BUDGET HIGHLIGHTS

The Fiscal Year 2022 Budget meets the following objectives.

- The FY 2022 Budget **maintains the Village's General Fund unrestricted fund balance** at the reserve fund policy of 75% of operating expenditures.

- Excess reserves maintained above the fund balance requirements, are directed to fund future capital projects as outlined in the approved 10-Year Capital Plan. Excess reserves above the 75% minimum General Fund Balance are allocated to the General Capital Fund and Water & Sewer Improvement Fund to pay for needed capital projects/equipment.

- The FY 2022 Budget reflects a recommended **transfer** from the **General Capital Fund to General Fund ($1,700,000)** to replenish 75% fund balance in the General Fund.

- The FY 2022 Budget reflects the **transfer** of General Operating Fund **existing reserves** to the Water & Sewer Improvement Fund (**$2,350,000**) to cover the cost of capital improvements planned in 2022. The budget continues the Village's historical approach to funding needed capital expenses from accumulated reserves.

- The FY 2022 Budget reflects debt service payments only related to the Sedgebrook Special Service Area.

- Capital expenditures planned for FY 2022 are a result of projects identified as part of the annual update to Lincolnshire's 10-Year Capital Plan. The annual update was approved by the Village Board on July 12, 2021. A copy of the approved plan can be found in the Capital Improvement Program divider for reference to spending on projects in outlying years.

- The FY 2022 Budget proposes $2,926,200 in General Capital Fund expenditures for critical equipment, infrastructures, and facilities improvements, including the following:

- **Facilities**
  - Flooring replacement Village Hall ($25,000)

- **Equipment**
  - Police Officer body cameras ($46,000)
  - Server replacements to accommodate future IT projects ($72,760)
  - Voice over Internet Protocol (VoIP) phones ($41,940)
  - Equipment trailer for Public Works ($10,000)
  - Media equipment for Village Hall Board Room & Media Room ($100,000)
  - Excavator for Public Works ($80,000)

- **Furniture & Fixtures**

- **Storm Sewer & Storm Water (funded via Storm Sewer Improvement Fund)**

- **Parks (Funded via Transfer from Park Development Fund to General Capital Fund)**
  - Annual forestry activities related to tree replacement ($50,000) – via Tree Bank Funds
  - Annual contractual services for bridge inspections ($10,000)
  - North Park soccer goal replacement ($35,000)
  - North Park concession building improvements ($75,000)
  - Rivershire parking site improvements ($160,000)
  - Parks entrance sign replacement ($250,000)
  - Park drainage improvement ($20,000)
  - Poured-in-place playground surface ($100,000)
  - Village entryway sign replacement ($280,000) (funded via transfer in from general fund)

- **Park Development Fund –** FY 2021 saw contributions to the Park Development Fund as a result of completion of construction on the Lincolnshire Trails subdivision. The Park Development Fund budget for 2022 reflects a $702,000 transfer to the General Capital Fund to offset the cost of various park and path projects planned for 2022.

- **Roadways**
  - Construction engineering for the 2022 Road Resurfacing Program (Anglican Ln., Northampton Ln., Elsinoor Dr., Cornell Dr.) ($325,000)
  - Road resurfacing and cul-de-sac enhancements (Anglican Ln., Northampton Ln., Elsinoor Dr., Cornell Dr.) ($711,000)
  - Construction engineering for Barclay Road ($120,000). The Village will be refunded 80% ($96,000) via a grant from IDOT. This project will utilize MFT funds.
  - Road resurfacing for Barclay Road ($220,000). The Village will only pay 20% while IDOT will pay the remaining 80%. The total cost of the Barclay Road resurfacing is $1.1 million. This project will utilize MFT funds.
  - Street sign post replacement ($7,500)
  - Pavement evaluation ($50,000)

- **Vehicles**
  - Replace one dump truck ($85,000)
  - Replace and outfit one Police vehicle ($50,000)

- The Fiscal Year 2022 Budget reflects **no change in total personnel**. The budget reflects 59 full-time employees, as well as seasonal and part-time/seasonal personnel totaling 1.25 full-time equivalents (FTE) for a total of 60.25 FTE. The budget does contemplate maintaining one part-time Records Clerk position and one full-time patrol officer position vacant in FY 2022. Since 2012, the Village's FTE reduced from 72 to 60.25 (16%).

- The Fiscal Year 2022 Budget provides for **1.13% property tax increase** for property owners. This property tax is levied to fund the Village of Lincolnshire general pension obligation and police protection expenses. The amount levied for collection in FY 2022 is expected to increase $18,750 (1.13%) compared to budget for FY 2021. The actual tax rate is expected to be maintained at 0.250 per $100 of assessed valuation. Assuming a $500,000 home value, a homeowner can anticipate a $5.00 increase in property taxes related to the property tax levy reflected in the 2022 Budget. The Village previously maintained a .241 tax rate for eight years, and this will be the second year maintaining the tax rate a 0.250.

FINANCIAL SUMMARY

GENERAL FUND

The **General Fund estimated fund balance** is projected to total $7,255,727 at the conclusion of FY 2022. This represents a 75% projected reserve balance of annual operating expenses as of December 31, 2022, which **meets the Village's reserve fund policy**. Any funds in excess of the General Fund reserve policy are transferred to the General Capital Fund or Water & Sewer Improvement Fund for use towards capital equipment purchases or infrastructure.

Total **General Fund expenditures**, excluding transfers to fund requested capital, pension contributions, and sales tax rebates, are contemplated to be $9,695,410. This compares to budgeted General Fund expenditures (without transfers and debt service) projected for Fiscal Year-End 2021 in the amount of $9,486,770. The budget reflects a possible merit increase for all non-union personnel ranging from 0% to a maximum of 3.5%. In Fiscal Year 2021, the Village implemented a wage freeze for all non-union personnel. In prior years, the average merit increase for non-union personnel was 2.6 – 2.8%. The current collective bargaining agreement for Lincolnshire patrol officers is set to expire at the end of this year. Negotiations are expected to start this month. The approved budget does reflect an anticipated 3% increase in wages for unionized personnel.

The following is a summary of General Fund budget expenditures across all operating areas. The General Fund budget is expected to close FY 2022 with a surplus of $134,420.

General Fund	Revenue	Reserves	Expense	Over (Under)
Revenue	12,823,750			
Administration			510,330	
Finance			327,390	
Police			5,066,700	
Community & Economic Dev.			1,119,460	
Insurance & common			1,663,530	
PW Administration			279,170	
PW Streets			1,106,230	
PW Parks & Open Spaces			1,369,900	
Buildings & Grounds			156,620	
Total Operating	**12,823,750**		**11,599,330**	**1,224,420**
Transfer In (From Gen	1,700,000			
Transfers Out			2,790,000	
Total General Fund	**14,523,750**		**14,389,330**	**134,420**

WATER AND SEWER FUND

Revenues are based upon a five-year average of water sales (383 million gallons). The Fiscal Year 2022 budget provides for a 5.0% increase in the fee for water and sanitary sewer service charged to utility customers served by the Village's water and sewer system. The fee increase is driven by the Village's water provider (City of Highland Park) increasing the wholesale charge for water purchased by the Village 11.2%. The City of Highland Park indicates rate increases planned for the next four years to be: 2022 (11.2%), 2023 (9.4%), 2024 (9.4%), 2025 (1.0%). In response to the increases indicated by Highland Park over the next several years, staff recommends initiating a plan for 5% in water rates annually. By initiating a planned stable increase, the Village can accommodate the fluctuation in water purchase charges indicated by the City of Highland Park.

In addition to the increased costs to purchase water, Lake County has provided notice to the Village of a planned 3.0% increase for sanitary sewer processing services as of January 1, 2022. The FY 2022 Budget reflects combined residential water and sewer rate with an increase from $13.98 to $14.68 ($0.70 per 1,000 gallons).

The following chart is a summary of the Water & Sewer Fund budget for FY 2022. Water & Sewer Fund Administrative costs are to decrease 57%. The significant reduction is due to there not being a planned transfer from the Water & Sewer Administrative Fund to the Water & Sewer Improvement Fund in the coming year. Water & Sewer Operating costs are to increase 9% for FY 2022. The increase is largely due to the initiation of a regular lift station/reservoir annual maintenance program. The fund is expected to close FY 2022 with a surplus of $171,010.

	Revenue	Reserves	Expense	Over (Under)
Water & Sewer Operating Fund				
Revenue	5,258,500			
Administration			628,630	
Operations			4,458,860	
Total Operating	**5,258,500**		**5,087,490**	**171,010**
Transfer In				
Transfers Out				
Total Water Sewer F	**5,258,500**		**5,087,490**	**171,010**

The FY 2022 Budget **meets** the Village's **fund balance policy** for the Enterprise Fund. For the Water and Sewer Fund at the beginning of FY 2022, the **unrestricted net position** is projected to be $985,471, which is equal to just over 2.4 months of operating expenses. Based upon the approved FY 2022 Budget, the December 31, 2022, projected unrestricted net position is expected to be $911,271 or 20% of annual operating expenses in the fund. The policy is to maintain 20% or at least two months in reserve.

WATER AND SEWER IMPROVEMENT FUND

Staff projects $50,000 in direct revenues from connection fees in Fiscal Year 2022. This amount represents connection fees due to new construction. Connection fees related to pending commercial developments yet to receive Village Board approval or begin construction are not reflected as revenues for 2022.

Water and Sewer capital improvements total $2,475,000. The majority of these expenditures are related to:

- Crosstown Water Main Phase 3 to Complete Project Started in 2021 ($697,000)
- Northampton Ln. Water Main Replacement - Engineering/Construction ($1,225,000)
- Oxford Dr., Yorkshire Dr., Wiltshire Dr. - Water Main Replacement Design ($120,000)

OTHER FUNDS

The FY 2022 Budget reflects $240,000 in funds to be used from **Motor Fuel Tax** Fund. Road projects for 2022 will be paid for via a combination of **Motor Fuel Tax** and **General Capital Fund and grant proceeds**. **Motor Fuel Tax** revenues are based upon Lincolnshire's population and estimated future per capita revenue provided by the Illinois Municipal League.

The **Police Pension Fund** reflects a 2022 contribution of $1,033,370. Funds for the Police Pension Fund contribution come from the Village's annual property tax levy. The contribution amount reflected in the budget is based upon the approved funding policy. This amount is $44,760 less (-4.2%) than the 2021 contribution.

The **Park Development Fund** reflects revenues received in the form of developer donations for new residential developments. In 2021, the Village is projected to receive $166,700 in park

donations for the new homes constructed in the Manors of Whytegate and Lincolnshire Trails subdivisions. The Village is restricted in the types of expenditures using Park Development funds. The 2022 Budget contemplates park donation revenue totaling $22,000. The estimate is projected to decline significantly in FY 2022 due to no large-scale active residential developments under construction and is based upon anticipated limited new home construction in the community in the coming year. The Park Development Fund budget reflects a transfer in the amount of $702,000 to the General Capital Fund to pay for various park and path projects planned for 2022.

The budget for **Sedgebrook Special Service Area** reflects the property tax levy assessed for the Sedgebrook Retirement community and Camberley Club townhomes to pay for public improvements required as part of these developments. The Village receives the property taxes for this annual special service area and uses the tax proceeds to pay related principle and interest on the bonds when they come due during the fiscal year.

ACKNOWLEDGEMENTS

The process of developing the Village of Lincolnshire Fiscal Year 2022 Budget is the annual opportunity for staff and officials to contemplate the Village's past, present, and future. The annual budget is a critical document for the Village as it defines all we do as an organization; serves as a statement of the organization's values; demonstrates the Village's capabilities; and provides a guide to what we hope to achieve.

The presentation of this budget document would not be possible without the support, coordination, and ability of the Village's Department Managers. I am grateful for the time each Department Manager dedicated to the budget process and worked to refine financial forecasts during this especially difficult economic time. Special appreciation is extended to Finance Director Matt Rossi for all his efforts in assisting with developing the budget, this presentation, and for his work on various financial models and forecasts in response to the economic crisis. Additionally, Administrative Assistant Leslie Cole, Management Analyst Jack Cascone, and Assistant Village Manager/Community and Economic Development Director Ben Roesler are thanked for their assistance in editing and proofreading the narrative portions of the budget document and assembly. Without each of these staff member's commitment, this document would not have become a reality.

Lastly, I would like to express my sincere gratitude to the Mayor and Village Board of Trustees. All members of the management team benefit from your collective guidance, support, and confidence. If you have any questions or comments regarding this budget, please contact me.

Respectfully submitted,
Bradly J. Burke
Village Manager

ORGANIZATIONAL INFORMATION

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VILLAGE OF
LINCOLNSHIRE

BUDGET PROCESS

This Budget document defines Village of Lincolnshire governmental activities for the fiscal year January 1 through December 31, 2022.

The State of Illinois Statutes provides two formats by which municipalities may spend anticipated revenues: the "Budget" system or the “Appropriations” system. The Village of Lincolnshire operates under the Appropriation system. The Appropriations system requires passage of an annual Appropriations Ordinance, which outlines expenditures. Changes in the amount of expenditure in this system may only be made by passage of a Supplementary Appropriations Ordinance by the Mayor and Board of Trustees. Smaller municipalities usually operate under the Appropriations system, as it is simpler in process and format. Lincolnshire has operated under the Appropriations system since the Village's incorporation. As the Village grew in size and professionalism, staff created a budget document. The Village’s annual budget provides a detailed explanation of the items outlined in the Appropriations Ordinance, and has no legal effect.

In preparing the budget proposal, Department Managers are given parameters by Finance Department staff and the Village Manager. These parameters change year-to-year based on goals of the Village Board and economic climate, but they always include guidelines as to acceptable levels of spending increases, a ratio of capital to operating expense, and a discussion of personnel. The Finance Director/Treasurer and Village Manager are responsible for compiling requests from the various departmental operations into a cohesive, balanced budget.

Village residents, appointed Boards and Commissions, and civic organizations provide input on priorities early in the Budget process. The Mayor and Board of Trustees also want to consider comments and suggestions from the public at the outset of the process. The first such meeting concerning the FY 2021 Budget was held September 13, 2021.

Following September 13, 2021, public input session, the first draft of the Budget is prepared and made available for review and distribution to the Mayor and Trustees. The Budget contains funding for personnel, benefits, professional services, and other goods and services Village staff use in their day-to-day activities. The budget includes revenue projections, or estimates of Village government income for the next fiscal year, so expenditures can be tailored to meet anticipated revenues. The Budget also includes a Capital Improvement Program detailing the expenditures for permanent facilities and major vehicles and equipment purchases. Village officials and staff annually review and revise the Village’s 10-Year Capital Improvement Program. This program provides for a comprehensive review of long-term capital and equipment needs, and the financial resources needed to support them. After the Village Board has time to study the draft budget, the Mayor and Board hold several Committee of the Whole Budget meetings to discuss the proposed budget for the coming year.

During the budget consideration process, drafts of the Operating and Capital Budgets are available for public review at Village Hall, Vernon Area Public Library, and on the Village of Lincolnshire website at www.lincolnshireil.gov. When all issues are resolved and the draft budget updated, the public has additional opportunities to comment on the Budget before its final adoption.

Once the Budget is approved, the Annual Appropriations Ordinance is prepared for consideration and approval by the Village Board. After the Appropriations Ordinance is approved, staff prepares the Tax Levy Ordinance. This ordinance authorizes Lake County to levy taxes on property within the Lincolnshire corporate limits for the Village's portion of employee pension contributions and police protection. If the amount of the Tax Levy exceeds 105% of the previous year's levy extension, a Public Hearing must be held prior to the Mayor and Board vote on the ordinance.

Budget Basis

The general government-type fund budgets (i.e., the General Fund) are prepared on a modified accrual basis. The modified accrual basis of accounting is followed by the governmental and agency funds. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual (i.e., both measurable and available). “Available” means collectible within the current period, or soon enough thereafter, to be used to pay liabilities of the current period. Expenditures and other than interest on long-term debt, are recorded when the related fund liability is incurred, if measurable. The governmental fund measurement focus is on the determination of financial position and changes in financial position, rather than on net income determination.

Both the Water and Sanitary Sewer Fund and Storm Sewer Fund activities, except for depreciation and compensated absences, are budgeted on a full accrual basis. The accrual basis of accounting is used by enterprise, proprietary, and pension trust funds, with the measurement focus on determination of net income, financial position, and cash flows. Revenues are recognized when earned and expenses are recognized when incurred.

The Comprehensive Annual Financial Report shows the status of the Village's finances on the basis of "generally accepted accounting principles" (GAAP). In most cases, this conforms to the way the Village prepares its budget. Two exceptions are the treatment of depreciation expense and compensated absences. Depreciation is not shown in the budget, although the full purchase price of equipment and capital improvements is, while purchase of capital improvements is depreciated in the Comprehensive Annual Financial Report for the Water and Sanitary Sewer Fund.

VILLAGE OF

LINCOLNSHIRE

2022 BUDGET CALENDAR

Date/Time	Event	Purpose
Monday - 07/12/2021 **Special Committee of the Whole Mtg.**	Village Board Meeting	Presentation and Update on Long-Term Capital Plan
Friday - 07/16/2021	Department Managers Begin Work: • Operating Budget Input BS&A • Capital Improvement Worksheets • Professional Services Agreements List • Performance Indicator/Metric Worksheets • Program Activity Summaries	Operating Budget Development
	Deliverable: Personnel Change Requests to Village Manager	Operating Budget Development
Monday - 07/26/2021 **Regular Village Board Mtg.**	Village Board Meeting	Discussion Budget Guidelines / Goal Setting / Prioritization
	Village Board Meeting	Continued Discussion of Financial Forecast
Friday - 08/06/2021	**Deliverable:** 2022 Departmental Goals and Objectives to Village Manager	Goal/Objective Development
	Deliverable: Capital Improvement Program Worksheets to Village Manager	Capital Improvement Program Development
	Deliverable: Letters Sent to Lincolnshire Organizations Regarding FY2022 Budget Process	Operating Budget Development
	Deliverable: Budget Article Completed for Fall Newsletter	Operating Budget Development
08/09/2021 to 08/13/2021	Village Manager Reviews Capital Improvement Worksheets & Returns to Department Managers with Comments	Capital Improvement Program Development
Wednesday - 08/11/2021	Village Manager Obtain Questions / Comments from Staff – During Employee Council	Obtain Comments / Requests
Friday - 08/20/2021	**Deliverable:** Following Budget Components to Village Manager • Operating Budget Worksheets • Professional Services Agreement List • Performance Indicators/Metrics • Program Activity Summary Sheets due to Finance Director	Operating Budget Development

Date/Time	Event	Purpose
Monday - 09/13/2021 **Committee of the Whole Mtg.**	Village Board Meeting	Mayor & Board of Trustees Receive Comments/Suggestions from Organizations and Residents and Review Proposed FY2022 Goals
Friday - 09/24/2021	**Deliverable:** Department Managers Return Draft Budget with Comments to Finance	Operating Budget Development
Week of 09/27/2021	Budget Workbook Revisions Made	Operating & Capital Improvement Program Budget Development
Wednesday - 10/13/2021	**Deliverable:** Budget Books Delivered to Mayor and Board of Trustees	Distribution of Proposed Budget
Wednesday - 10/13/2021	Public Copies of Budget Books at the Village Hall, Library and Online	Public Review of Budget
Week of 10/18/2021	Special Committee of the Whole Budget Meetings	Mayor and Board of Trustees Review Budget
Week of 11/01/2021	Special Committee of the Whole Budget Meetings (As Needed)	Mayor and Board of Trustees Review Budget
Monday - 11/08/2021 **Committee of the Whole Mtg.**	Committee of the Whole Meeting	Public Comment on Proposed Budget
Week of 11/08/2021	Final Budget Revisions Made by Village Manager/Finance Director	Operating & Capital Improvement Program Budget Development
Week of 11/08/2021	Department Managers Review/Update Year-End Projections and Recommend Project Carryover Amounts	Operation & Capital Improvement Program Budget Development
Wednesday - 11/17/2021	**Deliverable:** Final Budget delivered to Mayor and Board of Trustees	Distribution of final Budget
Wednesday - 11/17/2021	Public Copies of Final Budget at the Village Hall, Library, and Online	Public of Review Budget
11/22/2021 **Regular Village Board Mtg.**	Village Board Meeting	Adoption of FY 2022 Budget
12/13/2021 **Regular Village Board Mtg. (if needed)**	Village Board Meeting	Adoption of FY 2022 Budget
2/28/2022 **Committee of the Whole Mtg.**	Village Board Meeting	Consideration of Proposed Appropriation Ordinance
3/14/2022 **Regular Village Board Mtg.**	Village Board Meeting	Approval of Appropriation Ordinance

FINANCIAL POLICIES

Overview

The financial policies of the Village are a critical component in the budget decision-making process. Any policies impacting the budget, including reserve policies, surplus policies, pension funding, capital and debt management, and fixed assets are contained in the financial policies.

Operating Budget Policies

Accounting Basis

The budgets for the General Fund, Motor Fuel Tax Fund (MFT), Police Pension Fund, and Park Development Fund are prepared on a modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized only when they become measurable and available to finance expenditures of the fiscal period. Expenditures are recorded when a liability is incurred, as under accrual accounting. Debt service expenditures, expenditures related to compensated absences, as well as claims and judgments, are recorded only when payment is due, using the current financial resources measurement focus of accounting.

The budgets for the Enterprise Funds (Water, Sanitary Sewer, and Storm Sewer Funds), and Internal Service Fund (Vehicle Maintenance Fund) are prepared on the full accrual basis of accounting. Under the full accrual basis, revenues are recorded when earned (i.e., charges associated with water, sanitary sewer, storm sewer fees) and recognized as revenue when the bills are prepared. Expenses are reported when a liability is incurred, regardless of the timing of related cash flows, using the economic resources measurement focus of accounting. The major difference between the budget basis and the full accrual basis of accounting is that the former "expenses" the full amount of a capital expenditure in the first year of purchase while the latter "expenses" it (as depreciation) over the lifetime of the capital item.

Guidelines

Current revenues will be sufficient to support current expenditures except where the Board has approved the use of fund reserves and/or loan proceeds to cover capital program needs.

The budget process and format is focused on maintaining and/or enhancing basic core Village services along with a focus on annually adjusted short-term and long-term goals.

The budget will provide adequate funding for maintenance and replacement of infrastructure and equipment.

The Village Board is provided with monthly budget reports that compare actual versus budgeted revenue and expense activity throughout the year. Amounts presented in the budget documents are compared with actual revenues and expenditures for each month and year-to-date on a monthly basis.

The Village shall establish and maintain a standard of accounting practices. An audit by an independent certified public accounting firm will be performed annually. The Village will produce annual financial reports in accordance with Generally Accepted Accounting Principles (GAAP) as outlined by the Governmental Accounting Standards Board (GASB).

The Comprehensive Annual Financial Report presents the status of the Village's finances on a basis consistent with "Generally Accepted Accounting Principles" (GAAP). To provide a meaningful

comparison of actual results with the budget, the Comprehensive Annual Financial Report presents the Village's operations on a GAAP basis and also shows fund expenditures and revenues on a budget basis for the General, Debt Service and Proprietary funds.

Planning
The Village annually prepares a 10-Year Capital Improvement Plan (CIP). The CIP includes estimated costs of future capital improvements and vehicle and equipment purchases. Capital improvements include projects related to repair and replacement of streets, parks, pedestrian/bike paths, water, sanitary sewer, storm sewer infrastructure, and building improvements.

Budget Amendments
The Village operates under the "Appropriations" system of budgeting. Amendments to the Budget may be made through a Supplemental Appropriations Ordinance approved by the Village Board. It is the intent for each additional appropriation to be matched with an additional revenue source.

Balanced Budget
The Budget should be balanced with current revenues equal to, or greater than current expenditures. Use of fund balances is permissible for capital program needs as approved by the Mayor and Board of Trustees.

Personnel
Control of expenditures in the area of personnel costs is provided through position control and adherence to the Village's Classification and Pay Plan found in the Supplementary Information of this budget book. No new full-time or part-time positions may be created without the approval of the Mayor and Board of Trustees.

Property Tax Levy
For Fiscal Year 2022, the Village will use the property tax levy to fund public safety activities related to the Police Department's operations, as well as the fund required pension contributions to the Village of Lincolnshire Police Pension Fund, Illinois Municipal Retirement Fund, and FICA.

Financial Reserve Policies

On an annual basis, after the year-end audit is completed and during the budget process, the Village Manager shall produce a schedule of all projected fund surpluses and deficits, with projections of reserve requirements and a plan for the use of any excess surpluses for the current year in accordance with the Use of Financial Reserve Policy and the Use of Surplus Policy. This document will be used to not only ensure compliance with stated policies, but also to analyze the total reserve and surplus picture to ensure the policies create no inadvertent, adverse effects.

Working Capital
Reserves for the Village's various funds should be adequate to provide sufficient working capital to meet daily cash needs, provide investment earnings, handle unexpected decreases in revenues, and absorb unexpected or emergency expenditures. The General Fund's "unreserved" fund balance will be maintained in an amount greater than or equal to seventy-five percent (75%) of the annual General Fund operating budget, including the annual debt service. This amount approximates 275 days of working capital.

To provide the resources necessary to ensure continued operations of the Village's Water and Sewer programs should a natural disaster or significant changes in the weather pattern occur, the Village shall maintain a working capital reserve in an amount greater than or equal to 20% of the

annual operating budget, including debt service, but not including depreciation and capital expenditures.

Use of Surplus Policies

The Village intends to use all surpluses generated to accomplish three goals: meeting reserve policies, avoidance of future debt, and reduction of outstanding debt. The Village will not use year-end surpluses to fund ongoing operating expenses.

Any surpluses realized in the General Fund at year-end shall be used first to meet reserve policies as set forth in the Financial Reserve Policies. Excess surplus will then be used for the following purposes, as determined by the Village Board:

Capital Replacement Programs

- Cash Payments for Capital Improvement Program Projects
- Pension Funds
- Eliminating or Refinancing of Existing Debt

Water, Sanitary Sewer, and Storm Sewer Fund surpluses shall be first used to fund minimum reserve requirements identified in the Financial Reserves Policies, with excess surpluses used to fund capital projects.

Capital Improvement Program

Excess surpluses may be used to pay cash for Long-Term Capital Plan items to avoid future debt service, or to pay down existing debt.

Capital Improvement Program Policies

Alignment

The Village shall coordinate the development of the 10-Year Capital Improvement Plan program with the revenues projected for the upcoming year and the Operating Budget.

Project Selection

All capital projects exceeding $50,000 are submitted for approval and must be justified in terms of how the project supports the achievement of the Village's strategic short- and long-range plans. Projects are prioritized and approved based on the relevancy of the project to the Village's strategic plan and the impact on the "end customer" (i.e., resident, property owner). Approval in the proposed budget is granted through a two-step review process. The first step involves presentation and analysis of the proposed capital project at the individual departmental/Village Manager level. The second steps brings the capital project to the Board level. All potential capital items will be discussed in a budget workshop held annually with the Village Board and the Management team.

Capital Budget

The Village shall adopt an annual Capital Budget for both the General Capital Fund, Water & Sewer Improvement Fund, and Storm Sewer Improvement Fund based on the 10-Year Capital Improvement Plan. Future capital expenditures will be projected based on the needs of the Village. The Village's capital purchases and infrastructure needs are based on changes in population, real estate development, age of infrastructure or equipment, and/or the economic base.

Village staff will identify the estimated costs and funding sources for each capital project proposal before it is submitted to the Village Board for approval. The Village shall make all capital improvements in accordance with an adopted Capital Budget. The Village will determine and use the most prudent financial methods for acquisitions of new capital equipment and projects based on market conditions at the time of acquisition and financial reserves projected to be available.

Maintenance

The Village shall maintain all capital assets at the level adequate to protect the Village's capital investment to minimize future maintenance and replacement costs.

Debt Management Policies

The Village shall review its outstanding debt annually for the purpose of determining if the amount of financial debt the Village is carrying is appropriate for a village its size.

Debt Issuance

When the Village finances capital projects by issuing a bank loan or bonds, it shall amortize the debt over a term not to exceed the average useful life of the projects financed. The Village's goal is to keep the average maturity of loans, or General Obligation Bonds, at or below 15 years. Capital improvements, equipment, and facility projects shall be classified into "pay-as-you-go" and "debt financing" classifications. Pay-as-you-go capital items will be $500,000 or less with short lives (less than ten years). Debt financing will be used for major, non-recurring items with a minimum of fifteen years of useful life.

Debt financing is generally considered appropriate for capital improvements when they cannot be funded from current revenues or from reserves. All debt is soundly financed by conservatively projecting revenue sources to finance the debt.

The Village shall confine long-term borrowing to major capital improvements having useful lives of 15 years or longer. When appropriate, the Village shall use special assessments or self-supporting bonds instead of general obligation bonds, so those benefiting from the improvements will bear all or part of the cost of the project financed.

Debt Service Levels

Annual General Fund debt service expense will be limited to 10% of the total of the General Fund budget. The Village will limit its total outstanding General Fund obligation to 8.625% of the assessed valuation of taxable property, which is the limit required of non-home rule municipalities.

The Village shall follow a policy of "full disclosure" in its Comprehensive Annual Financial Report and bond prospectus.

Revenue Policies

Revenue Projections

During the budget process, the Village shall estimate two categories of annual revenue. The first type of revenue consists of what the current fiscal year's revenue is estimated to be at year end. This estimate is usually a composite of eight months of actual revenue and an estimation of the last four months. The second type of revenue consists of a projection of the new fiscal year's twelve months based on prior revenue data and assumptions on such factors as the economy, local business activity, and development plans.

The Village shall maintain a diversified and stable revenue system to the extent provided by law to insulate it from short-run fluctuations in any one revenue source.

User Fees
The Village shall periodically recalculate the full cost of selected activities currently supported by user fees and charges to identify the impact of inflation and other cost increases. The Village shall set fees and user charges for the enterprise fund (Water, Sanitary Sewer, and Storm Sewer) at a level to fully support the total direct and indirect costs of operation.

Reporting and Analysis
To ensure compliance with Revenue Policies, Reserve Policies, and Budget Policies, the Village shall prepare reports and analysis periodically to monitor, project and estimate revenues and expenditures:

1. *Five-Year Financial Forecast of Revenues and Expenditures*: A planning tool used by Management and the Village Board to forecast and project various funds (i.e., General, General Capital, Water and Sanitary Sewer Operations, Water and Sanitary Sewer Improvement, Storm Sewer Operations, Storm Sewer Improvement, and Motor Fuel Tax).
2. *Reserve Analysis*: The Village will annually review the reserve levels and produce a report that indicates up-to-date reserve levels as compared to policy goals.
3. *Analysis of Business Community*: The Village will be alert to potential relocations of major revenue producers, both in and out of the Village, and potential State legislation that could impact the Village revenue base.
4. *Investment Portfolio Reports*: A monthly report designed to track and analyze the performance of the Village's investment portfolio.

Fixed-Asset Accounting Policies and Procedures

Definition of a Fixed Asset
The dollar amount to be capitalized is a unit cost of $10,000 or greater and useful life exceeding one year. Fixed assets include equipment, computers, furniture, and vehicles. The unit cost is applied to individual assets. Acquiring a group of assets with values below the individual unit cost will not result in inclusion.

Infrastructure assets such as building improvements, roads, water/sewer pipes, and lift stations are capitalized when costs reach the $200,000 threshold. An inventory of specific assets falling below the $10,000 unit cost threshold (e.g., computer equipment and off-the-road equipment-pumps, generators, etc.) is maintained for the purpose of insurance coverage and accountability. Once inventoried, all capital items are maintained in the physical inventory and Capital Replacement Program until disposed.

The Governmental Accounting Standards Board (GASB) Statement No. 34 requires the following infrastructure be inventoried (i.e., capitalized and depreciated): buildings, furniture and equipment, land improvements, roadways, storm sewers, pedestrian/bike paths, street/field lights, traffic lights, and bridges.

Purchasing Fixed Assets
Capital items (fixed assets) shall be identified for purchase through three methods:

1. *New*: Through a new initiative in the 10-Year Capital Improvement Plan that justifies the feasibility of a project or program requiring the purchase.
2. *Replacement*: Through the Capital Replacement Program for items already in inventory requiring replacement.
3. *Emergency:* Ad-hoc needs addressed through special meetings of the Board and Management resulting in subsequent amendments to the budget.

The procedures for purchasing fixed assets are:

1. Capital items must be approved for inclusion in the proposed budget.
2. Through the Accounts Payable software, departments initiate payment requests for review and approval.

Year-End Procedures
At year-end, Finance records the assets into proper asset classifications in the fixed asset maintenance files. Depreciation is calculated annually on all assets (except land).

Disposition/Transfer of Assets
The department/division transferring/disposing of an asset shall complete a property disposition form, signed by the department manager and approved by the Village Manager. The form is routed to Finance for entry into the accounting records. At least annually, the Village auctions assets that have salvage or resale value. After disposal, a list of the assets auctioned and their sales price is sent to Finance. Unsold assets are noted in a memorandum to Finance.

Physical Inventory
Each year, as part of the Capital Replacement Program Budget, a complete inventory of fixed assets will be distributed to every department/division. At that time, all items on the inventory must be physically verified by a representative and corrections or changes made on the inventory sheets, which will then be signed and returned to Finance.

Fixed Asset Losses/Damages
Damaged, lost, or stolen assets should be reported to Finance so changes to the fixed assets inventory can be made, and the appropriate insurance claims/coverage can be made.

Finance Responsibilities
1. Review fixed asset file.
2. Maintain additions, deletions, and transfers of fixed assets.
3. Update fixed asset system and record depreciation at year-end.
4. Work with Village departments to conduct annual physical inventory of fixed assets.
5. Make adjustments of asset records when deemed necessary.
6. Review asset records to ensure adequate insurance coverage.
7. Prepare the Comprehensive Annual Financial Report fixed asset schedules and reconcile schedule balances to fixed asset records.

Department Responsibilities

1. Justify need for capital purchases through the Budgeting Process.
2. Seek purchase approval and submit payment request.
3. Department/division managers are responsible for proper account coding and description of asset on every purchase order and check request for all capital purchase.
4. Conduct an annual physical inventory of fixed assets.
5. Prepare property disposition forms when assets are transferred, removed from inventory, lost, stolen or damaged.

Illinois Municipal Retirement Fund and Police Pension Funding Policies

Contributions to the IMRF or Police Pension Funds will be in conformance with guidelines set by state statute and guidelines contained in the Village's Police Pension Funding Policy, respectively, which is annually reviewed and adopted by the Village Board.

Investment Policies

Investments made by the Village will be in conformance with guidelines contained in the Village's Investment Policy which is annually reviewed and adopted by the Village Board.

Investment Management

The Village shall perform a cash flow analysis of all funds on a regular basis. Disbursement, collection and deposit of all funds will be scheduled to ensure optimum cash availability. Investments shall be managed to optimize cash utilization to generate and enhance interest income opportunities.

Investment Analysis

The Village shall review its investment policies established for investing surplus funds to account for changes in legislation and market conditions on an annual basis. Village staff shall prepare monthly investment portfolio reports containing the overall performance of the fund.

FUNDING POLICY FOR ILLINOIS MUNICIPAL RETIREMENT FUND

Introduction

The purpose of this policy statement is to define the manner in which the Village of Lincolnshire funds long-term cost of pension benefits to Illinois Municipal Retirement Fund (IMRF) plan participants. The ultimate goal of this policy is to ensure that pension benefits can be paid, employer costs can be managed, and the plan to fund pensions is clear.

Funding a defined benefit pension plan requires a long-term horizon. Assumptions and inputs into the policy should focus on long-term trends, not year-to-year shifts in the economic or non-economic environments. Generally, assumptions or inputs should be evaluated and changed if long-term economic or non-economic inputs have fundamentally changed or are no longer reasonable. As such, the Village will review this policy as part of the annual budget process to determine if changes are needed to ensure adequate resources are being accumulated in Lincolnshire's IMRF account. The Village reserves the right to make changes to this policy and change funding practices, at any time, if the financial condition of the Village warrants and it is deemed appropriate by the Village Board of Trustees.

General Funding Policy Objectives

The fundamental financial objective of a public employee defined benefit pension plan is to fund the long-term cost of benefits provided to the plan participants. To assure the plan remains sustainable, the plan should accumulate adequate resources for future benefit payments in a systematic and disciplined manner during the active service life of the benefitting employees.

Actuarially Determined Contributions

A pension funding plan should be based upon an actuarially determined contribution (ADC) incorporating both the cost of benefits in the current year and the amortization of the plan's unfunded actuarial accrued liability.

Specific Policy Assumptions

The Village does not obtain a separate actuarial report for IMRF and instead relies on the information provided by IMRF. IMRF costs are allocated to the budget activities in which the related salary expenditures are recorded. Most IMRF costs are funded by the Village's IMRF property tax levy. Other Village funds (e.g., Water/Sewer Operating Fund and Vehicle Maintenance Fund) pay their IMRF costs from revenues dedicated to those funds.

Funding Discipline

A commitment to make timely, actuarially determined contributions to the retirement system is needed to ensure sufficient assets are available for all current and future retirees.

Specific Policy Objectives and Considerations:

- As required by State Statute, the Village, at a minimum, will fund the Illinois Municipal Retirement Fund (IMRF) in the amounts determined by IMRF. The Village will consider funding IMRF at higher levels when anticipated property tax revenue exceeds actual contributions to the fund.

- *Employer Contributions*: Property Tax Receipts will be electronically deposited to IMRF on a monthly basis.
- *Employee Contributions*: Employee contributions obtained through payroll deduction Receipts will be electronically deposited to IMRF on a monthly basis.

Intergenerational Equity
Annual contributions should be reasonably related to the expected and actual cost of each year of service so the cost of employee benefits is paid by the generation of taxpayers who receives services from those employees.

Specific Policy Objectives and Considerations
Fully funding pension benefits over the average future service period of employee reasonably aligns the cost of the benefits of the public services with the taxpayers who benefit from those services.

Contributions as a Stable Percentage of Payroll
Contributions should be managed so employer costs remain consistent as a percentage of payroll over time.

Accountability and Transparency
Clear reporting of pension funding should include an assessment of whether, how, and when the plan sponsor will ensure sufficient assets are available for all current and future retirees.

Specific Policy Objectives and Considerations
- The Village's Annual Financial Report shall be published on its website; uploaded to the State of Illinois Comptroller's Office; and hard copies will be available at Village Hall, Lake County Clerk's Office, and Vernon Area Public Library. This report includes various financial reports related to the Lincolnshire's Retirement Fund and the Village's annual contribution to the Pension Fund.
- The Village's Annual Budget shall be published on its website, and hard copies will be available at Village Hall and Vernon Area Public Library. The Budget shall include the Village's contribution to the Lincolnshire's IMRF account as well as this Funding Policy.

Review of Funding Policy

The Village will review this policy annually during the budget preparation process to determine if changes to this policy are needed to ensure adequate resources are being accumulated in the IMRF account. The Village reserves the right to make changes to this policy, at any time, if the financial condition of the Village warrants and the Village Board determines it is appropriate.

FUNDING POLICY FOR LINCOLNSHIRE POLICE PENSION FUND

Introduction

The purpose of this policy statement is to define the manner in which the Village of Lincolnshire funds long-term cost of benefits promised to plan participants and defines the calculation of Lincolnshire's "actuarially determined contribution" (ADC) to the Police Pension.

The ultimate goal of this policy is to ensure that pension benefits can be paid, employer costs can be managed, and the plan to fund pensions is clear.

General Funding Policy Objectives

The fundamental financial objective of a public employee defined benefit pension plan is to fund the long-term cost of benefits provided to the plan participants. To assure the plan remains sustainable, the plan should accumulate adequate resources for future benefit payments in a systematic and disciplined manner during the active service life of the benefitting employees.

Actuarially Determined Contributions

A pension funding plan should be based upon an actuarially determined contribution (ADC) incorporating both the cost of benefits in the current year and the amortization of the plan's unfunded actuarial accrued liability.

Specific Policy Assumptions

1. *Funding Methodology*: Entry Age Normal Cost Method
2. *Amortization Method*: The UAAL is amortized according to a Level Dollar method over a period ending in 2041. The initial amortization amount is 100% of the Accrued Liability less the Actuarial Value of Assets.
3. *Amortization Period*: "Closed" 30 year period beginning Jan. 1, 2011 for Tax Years 2014-2025. "Open" 15-year period for Tax Year 2026 and thereafter.
4. *Actuarial Asset Method*: Investment gains and losses are smoothed over a 5-year period.
5. *Funding Policy Target*: 100%
6. *Inflation*: 2.50% per year
7. *Cost of Living Adjustment*: Tier 1: 3.00% per year after age 55. Those that retire prior to age 55 receive an increase of 1/12 of 3.00% for each full month since benefit commencement upon reaching age 55. Tier 2: 1.25% per year after the later of attainment of age 60 or first anniversary of retirement.
8. *Administrative Expenses*: Expenses paid out of the fund other than investment-related expenses are assumed to be equal to those paid in the previous year.
9. *Rate of Return*: The lesser of 7.25% or the rate set by the Illinois Police Officers Pension Investment Fund (IPOPIF) per year compounded annually, net of investment related expenses.
10. *Salary Increases*: Rates vary by age from 24 to 55, with level increase after age 55.

Age	Rate
25	7.36%
30	5.48%

35	4.53%
40	4.02%
45	3.81%
50	3.68%
55	3.62%

11. *Payroll Growth*: None assumed. Level dollar amortization.
12. *Mortality*: PubS-2010 Mortality Table for Employees. 10% of active deaths are assumed to be in the line of duty.
13. *Disabled Mortality Rate*: RP-2000 Disabled Retiree Mortality, projected to the current year using Scale BB.
14. *Disability Rate*: 60% of the disabilities are assumed to be in the line of duty. Based on Department of Insurance 2017 study using actual experience from all Police Pension plans in Illinois.
15. *Marital Status*: 80% of police officers are assumed to be married.
16. *Spouse's Age*: Males are assumed to be 3 years older than females.
17. *Census Data*: Collected as of measurement date. Example: 12/31/2021 for fiscal year 2022.
18. *Participant Data*: "Number Included" and Active Participants data shall be based on authorized staffing level
19. *Measurement Date of the Net Pension Liability*: 12/31 (i.e.: Fiscal Year End 2021 will be measured 12/31/2021)
20. *Retirement & Termination Rates*: Based on Department of Insurance 2017 study using actual experience from all Police Pension plans in Illinois.

Discussion

1. *Adequacy*: Lincolnshire strives to fund the obligation for benefits using assumptions that are estimated to be realizable 50% of the time.
2. *Measurement of the actuarial value of assets*: In a 5-year smoothed market method, the current market value of assets is reduced (increased) for the current year and each of three succeeding years, by a portion of the gain/(loss) in market value during the prior year. Such gain/(loss) is determined as the excess/ (deficit) of the current market value of assets over the market value of assets as of the prior year, increased to reflect interest at the actuarial rate and adjusted to reflect contributions and benefit payments during the prior year. In the first year, 20% of the gain or loss is recognized. In the second year 40%, in the third year 60%, in the fourth year 80%, and in the fifth year 100% of the gain or loss is recognized. The actuarial investment gain or loss is defined as the actual return on investments minus the actuarial assumed investment return. Actuarial Assets shall not be less than 80% nor greater than 120% of the Market Value of Assets. Additionally, in accordance with government accounting standards, the actuarial value of assets excludes any contributions receivable on the reporting date.
3. The Date of the actuarial valuation used to determine the total pension liability information about changes in assumptions or other inputs/benefits basis for determining employer contributions. Lincolnshire Police Pension Fund's Actuarial Valuation shall be stated as of January 1 of the current fiscal year (i.e.: Actuarial Valuation as of January bond 1, 2021, for Fiscal Year ending Dec 31, 2021).
4. Actuarial assumption changes; as approved by the Village Board, shall be effective upon the subsequent Actuarial Valuation date (i.e.: Village approves November 25, 2021, with a January 1, 2022, Actuarial Valuation).

Funding Discipline
A commitment to make timely, actuarially determined contributions to the retirement system is needed to ensure sufficient assets are available for all current and future retirees.

Specific Policy Objectives and Considerations

1. *Employer Contributions*: Property Tax Receipts will be direct deposited from the Lake County Treasurers Office to the Lincolnshire Police Pension Fund
2. *Employee Contributions*: Employee contributions obtained through payroll deduction will be electronically transferred to the Police Pension Fund no later than the employee check date.

Intergenerational Equity
Annual contributions should be reasonably related to the expected and actual cost of each year of service so the cost of employee benefits is paid by the generation of taxpayers who receives services from those employees.

Specific Policy Objectives and Considerations
Fully funding pension benefits over the amortization period reasonably aligns the cost of the benefits of the public services with the taxpayers who benefit from those services.

Contributions as a Stable Percentage of Payroll
Contributions should be managed so employer costs remain consistent as a percentage of payroll over time.

Accountability and Transparency
Clear reporting of pension funding should include an assessment of whether, how, and when the plan sponsor will ensure sufficient assets are available for all current and future retirees.

Specific Policy Objectives and Considerations

1. A copy of the annual actuarial valuation for the Lincolnshire Police Pension Fund shall be made available to the Pension Board and Village Board per 40 ILCS 5/3-143.
2. The Village's Annual Financial Report shall be published on its website; uploaded to the State of Illinois Comptroller's Office; and hard copies will be available at Village Hall, Lake County Clerk's Office, and Vernon Area Public Library. This report includes various financial reports related to the Lincolnshire Police Pension Fund and the Village's annual contribution to the Pension Fund.
3. The Village's Annual Budget shall be published on its website; hard copies will be available at Village Hall and Vernon Area Public Library. The Budget shall include the Village's contribution to the Lincolnshire Police Pension Fund as well as this Funding Policy.

Review of Funding Policy

Funding a defined benefit pension plan requires a long-term horizon. Assumptions and inputs into the policy should focus on long-term trends, not year-to-year shifts in the economic or noneconomic environments. Generally, assumptions or inputs should be evaluated and changed if long-term economic or non-economic inputs have fundamentally changed or are no longer reasonable. As such, the Village will review this policy at least every three years to determine if changes to this policy are needed to ensure adequate resources are being accumulated in the Lincolnshire Police Pension Fund. The Village reserves the right to make changes to this policy at any time if it is deemed appropriate.

INVESTMENT POLICY

Scope

This investment policy applies to activities of the Village with regard to investing the financial assets of all funds, including the following:

1. General Fund
2. Special Revenue Funds
3. Capital Projects Funds
4. Enterprise Fund (Water and Sewer Fund & Storm Sewer Funds)
5. Debt Service Funds

No part of this policy is intended to supersede Illinois statutes. In the event of a conflict, Illinois Statutes will govern the course of action.

Objectives

Funds of the Village will be invested in accordance with Illinois Statute sections 30 ILCS 235 and 5 ILCS 220-15 and pursuant to the Village's Home Rule powers and its policies and written administrative procedures. The Village's investment portfolio shall be managed in a manner to attain a market rate of return throughout economic cycles while at the same time preserving and protecting capital in the overall portfolio. Preservation of capital shall have priority at all times over the investment rate of return. Investments shall be made based on statutory constraints and in accordance with the investment policy statement. To optimize total return through active portfolio management, resources shall be allocated using a cash management program. This commitment of resources shall include financial and staffing considerations.

Delegation of Authority

The Finance Director is designated as Investment Officer of the Village and is responsible for investment decisions and activities, under the direction of the Village Manager. The Investment Officer shall develop and maintain written administrative procedures for the operation of the investment program, consistent with these policies. The Investment Policy must be reviewed and approved by the Village Board.

Prudence

The standard of prudence to be applied by the Investment Officer shall be the "prudent investor" rule, which states, "Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived." The prudent investor rule shall be applied in the context of managing the overall portfolio.

The Investment Officer, acting in accordance with written procedures and exercising due diligence, shall not be held personally responsible for a specific security's credit risk or market price changes,

provided these changes are immediately reported by the Investment Officer to the Village Manager so appropriate action can be taken to control adverse developments.

Monitoring and Adjusting the Portfolio

The Investment Officer will routinely monitor the contents of the portfolio, the available markets and the relative values of competing instruments, and will adjust the portfolio accordingly.

Internal Controls

The Village Manager shall establish a system of written internal controls, which shall be reviewed annually by the independent auditor. The controls shall be designed to prevent loss of public funds due to fraud, error, misrepresentation, unanticipated market changes, or imprudent actions.

Short-Term Versus Long-Term Portfolio

Limitations on instruments, diversification, and maturity scheduling shall depend upon whether the funds being invested are considered short-term or long-term funds. All funds shall be considered short-term except those reserved for capital projects (i.e., bond sale proceeds), special assessment prepayments being held for debt retirement, and funds not to exceed the outstanding balance of the Village's mortgages (i.e., Village Hall, etc.).

Short-Term Portfolio Diversification

The Village will diversify use of investment instruments to avoid incurring unreasonable risks inherent in overinvesting in specific instruments, individual financial institutions or maturities.

Maximum Percent of Portfolio

Diversification by Instrument:

U.S. Treasury Obligations (bills, notes, bonds & strips)	100%
U.S. Government Agency Securities and Instrumentalities of Government Sponsored Corporations	100%
Certificates of Deposit (CDs) Commercial Banks	33%*
The Illinois Funds	35%
Illinois Metropolitan Investment Fund	35%

* The exception to the 33% maximum percentage guideline would be when the CD's are being invested using the CDARS (Certificate of Deposit Account Registry Service), or similar system. This is an investment system that ensures each CD has complete FDIC coverage.

Diversification by Financial Institution:
Certificates of Deposit (CDs) - Commercial Banks
(No more than 15% of the total portfolio with any one institution)

Maturity Scheduling - Short Term

Investment maturities (short-term) for operating funds shall be scheduled to coincide with projected cash flow needs, taking into account large routine expenditures (payroll, bond payments) as well as considering sizeable blocks of anticipated revenue (tax turnover, franchise fee payments). Maturities in this category shall be timed to comply with the following guidelines:

Under 30 days	10% (minimum) of total short term investments
Under 90 days	25% (minimum) of total short term investments
Under 270 days	50% (minimum) of total short term investments
Under 1 year	90% (minimum) of total short term investments
Under 18 months	100% (minimum) of total short term investments

Maturity Scheduling - Long Term

Instruments and diversification for the long-term portfolio shall be the same as for the short-term portfolio. Maturity scheduling shall be timed according to anticipated need. For example, investment of capital project funds shall be timed to meet contractor payments, usually for a term not to exceed three years. Investment of prepaid assessment funds shall be tied to bond payment dates, after cash flow projections are made using a forecasting model which considers prepayment rate, delinquency rate, and interest on bonds and income on investment. Mortgage fund maturities should not exceed the mortgage term.

Competitive Selection of Investment Instruments

Before the Village invests any surplus funds in Certificates of Deposit, a survey of competitive rates shall be conducted. If a specific maturity date is required, either for cash flow purposes or for conformance to maturity guidelines, rates will be requested for instruments which meet the maturity requirement. If no specific maturity is required, a market trend (yield curve) analysis will be conducted to determine which maturities would be most advantageous.

Rates will be requested from financial institutions for various options with regard to term and instrument. The Village will accept the bid which provides the highest rate of return within the maturity required and within the parameters for these policies. Records will be kept of the rates offered, the rates accepted and a brief explanation of the decision which was made regarding the investment.

Qualified Institutions

The Village shall maintain a listing of financial institutions which are approved for investment purposes. Banks shall provide their most recent Consolidated Report of Condition ("call" report) at the request of the Village. At minimum, the Village shall conduct an annual evaluation of each bank's creditworthiness to determine whether it should be on the "Qualified Institution" listing. Securities dealers not affiliated with a bank shall be required to be classified as reporting dealers affiliated with the New York Federal Reserve Bank, as primary dealers.

Safekeeping and Collateralization

It is the policy of the Village of Lincolnshire to require that funds on deposit in excess of FDIC limits, or investments not guaranteed by the United States of America or any agency of the United States of America be secured by some form of collateral. The amount of collateral provided will not be less than 102% of the fair market value of the net amount of public funds secured. The rate of fair market value of collateral to the amount of funds secured will be reviewed quarterly and additional collateral will be required when the ratio declines below 102% level. Pledged collateral will be held by the Village of Lincolnshire or in safekeeping and evidenced by a safekeeping agreement. If collateral is held in safekeeping, it may be held by a third party or by an escrow agent of the pledging institution.

The following FDIC conditions must be followed to ensure the Village has adequate collateral arrangements with each bank. Those requirements are as follows:

1. The collateral agreement must be in writing.
2. The collateral agreement must be executed by the depository institution and the Village at the same time the collateral is being pledged for the deposits.
3. The collateral agreement must be approved by the bank's board of directors or its loan committee. The agreement must be documented in the minutes of those meetings.
4. The collateral agreement must be an official record of the financial institution continuously since the execution of the agreement.

Reporting Requirements

The Investment Officer shall generate a monthly summary investment report to the Village Board which shall describe the portfolio in terms of investment securities, maturities and cost by fund, earnings for the current period and year to date, and market value of securities, if available. From time to time the Investment Officer shall suggest policies and improvements that might be made in the investment program.

Ethics and Conflicts of Interest

Officers involved in the investment process shall refrain from personal business activity that could conflict with the proper execution of the investment program, or which would impair their ability to make impartial investment decisions. Investment officials shall disclose to the Village of Lincolnshire Board any material financial interests in financial institutions conducting business with the Village of Lincolnshire, and they shall further disclose any large personal financial or investment positions that could be related to the performance of the Village of Lincolnshire's portfolio. Officers shall subordinate their personal investment transactions to those of the Village of Lincolnshire, particularly with regard to the timing of purchases and sales.

In the event such potential conflicts cannot be resolved by the aforementioned means, the involved officer must remove himself from the decision-making process specific to the institution or investment position in question. All such actions will be documented of any such investment decisions.

Amendment

This policy shall be reviewed from time to time and any changes shall be presented to the Board of Trustees for its approval.

Adoption

Adopted by the Village of Lincolnshire Board of Trustees on March 13, 2017.

BOND POST-ISSUANCE COMPLIANCE PROCEDURES

It is necessary and in the best interest of the Village of Lincolnshire to maintain sufficient records to demonstrate compliance with its covenants and expectations to ensure the appropriate federal tax status for bonds or debt obligations of the Village of Lincolnshire (each a "Bond" and, collectively, the "Bonds"), certain of which the interest on which is excludable from "gross income" for federal income tax purposes. Further, the issuance of certain Bonds triggers an on-going obligation to make financial disclosures to the securities market to ensure market participants are informed about the financial condition of the Village and changes in the risks affecting the security for the Bonds. For the foregoing reasons, it is necessary and in the best interest of the Village of Lincolnshire that (i) the Board adopt policies with respect to record-keeping and continuing disclosure and (ii) the Compliance Officer (as hereinafter defined) shall at least semi-annually review the Village of Lincolnshire's Contracts (as hereinafter defined) to determine whether the Bonds comply with the federal tax requirements applicable to each issue of the Bonds.

The following procedure relates, in part, to the expenditure of funds and use of facilities or property resulting from the issuance of Bonds, and is required by the IRS, which indicates that issuers of tax-exempt bonds should adopt written post-issuance compliance procedures. The continuing disclosure procedures described below address the Village's compliance with SEC regulations and will promote the marketability of future bond issues.

Due Diligence Review at Regular Intervals

A review of the expenditure of proceeds from the issuance of bonds shall be conducted semi-annually from the date of issue and until such time as the proceeds are spent. The Board of Trustees may elect to use a shorter time interval for reviews.

Identifying the Official or Employee Responsible for Review

The Village of Lincolnshire's due diligence and continuing disclosure review shall be the responsibility of the Village Manager and/or designee appointed for such tasks (the "Compliance Officer").

Training of the Responsible Official / Employee

Recognizing that the Compliance Officer may not be fully knowledgeable in this area, the Compliance Officer may consult with and engage outside counsel, consultants, and experts to assist with performing such duties. Training may consist of conferences and trade group presentations, written materials, Internet web sites, including the web site of the Tax-Exempt Bond division of the Internal Revenue Service ("IRS"), and other means to maintain a reasonable level of knowledge. The Compliance Officer shall promote and inform the Village of Lincolnshire's staff of the need for continuing compliance.

Retention of Adequate Records to Substantiate Compliance (e.g., Records Relating to Expenditure of Proceeds)

The Village of Lincolnshire shall retain bond documents in paper and/or electronic media formats, as well as the reconciliation of General Ledger accounts used to expend bond funds. The records are to be retained for as long as the obligations (and any obligations issued to refund the obligations) are outstanding plus three years and, at a minimum shall consist of:

- Complete copies of the bond transcript prepared for any obligation issued and sold, including but not limited to any offering document with respect to the offer and sale of the Bonds and all written representations of any person delivered in connection with the issuance and initial sale of the Bonds;
- Copies of account statements that show the disbursements of all tax-exempt bond proceeds, the purpose of such disbursements and the supporting detailed vouchers and check stubs;
- Copies of account statements showing all investment activity/investment earnings pertaining to the proceeds of any tax-exempt obligation issued by the Village of Lincolnshire;
- Copies of all bid requests and bid responses used to acquire any special investments from the proceeds of tax-exempt obligations, including swaps, swaptions, or other financial derivatives entered into with respect to any tax-exempt obligations, to support that such instruments were purchased at fair market value;
- Copies of any subscriptions to the U.S. Treasury for the purchase of State and Local Government Series (SLGS) obligations;
- Calculations/reports pertaining to arbitrage rebate that is or may become due with respect to any issue of tax-exempt obligations, or prepared to show that no arbitrage rebate is due, and, if applicable, account statements/cancelled checks showing the payment of any rebate amounts to the U.S. Treasury together with any applicable IRS Form 8038-T; and
- Copies of all contracts of the Village of Lincolnshire, including any leases and management or operating agreements, with respect to the use of property owned by the Village of Lincolnshire that was acquired or financed with the proceeds of tax-exempt obligations, if any part of said property is/was used by a private person/entity while such bonds are/were outstanding (the "Contracts").

The Compliance Officer shall report to the Board at least annually that he/she has all of the required records in his/her possession, or is taking appropriate action to obtain or recover such records.

Continuing Disclosure

The Compliance Officer, no less frequently than annually, shall file or cause to be filed with the Municipal Securities Rulemaking Board a word-searchable, .pdf copy of its certified annual financial report and/or audit by uploading the same to the Electronic Municipal Market Access website: www.emma.msrb.org. The Compliance Officer shall cause such filing to apply to all outstanding Bonds for which the Village of Lincolnshire has undertaken continuing disclosure obligations in accordance with applicable law and regulations. Such report shall also be made available on the Village of Lincolnshire's website.

At least semi-annually, the Compliance Officer shall ascertain whether any material event or change has occurred in relation to any Bonds and determine which such event or change requires supplemental disclosures in accordance with its continuing disclosure undertaking.

A limited, but incomplete, list of required disclosures includes:

- Certified Annual Financial Report, including annual financial information and operating data;
- Principal or Interest payment delinquency;
- Nonpayment related default;
- Change in underlying rating of the Village or bond insurer (if applicable);
- Substitution of security; and

- Early Redemption.

The Compliance Officer may consult with counsel to determine if any material event adverse to the credit of the Village or the security of a Bond requires disclosure.

Procedures Reasonably Expected to Timely Identify Noncompliance

Through the monitoring of expenditures as they relate to tax-exempt obligations and the Contracts as they related to the proceeds of tax-exempt obligations, one could reasonably expect to determine if the obligation complies with the federal tax requirements applicable to such issues. In addition, through the assistance of bond counsel, bond advisors or internal methods, an arbitrage rebate calculation may be made to determine if the Village of Lincolnshire is within investment earnings guidelines.

The Compliance Officer shall conduct an annual review of the Contracts and other records to determine for each issue of Bonds then outstanding whether each such issue complies with the federal tax requirements applicable to such issue, including restrictions on private business use, private payments and private loans.

Procedures Ensuring that the Issuer will Take Steps to Timely Correct Noncompliance

In the event that a noncompliance issue is discovered, or that the IRS or SEC commences an examination of any issue of obligation, the Compliance Officer will notify the Village Manager whom will then notify the Board. The Compliance Officer, in consultation with the Village Manager and the Board, is authorized to respond to inquiries of the IRS and SEC, and to hire outside, independent professional counsel to assist in the response to the examination. The Board shall pursue those actions which are recommended by the advice of counsel for the purpose of correcting any event of noncompliance through remedial actions, including but not limited to those described in the United States Treasury Regulations, or the Tax Exempt Bonds Voluntary Closing Agreement Program described in Treasury Notice 2008-31 or similar program instituted by the IRS.

MISSION STATEMENT

The mission of the Lincolnshire municipal corporation is to provide excellent service and program delivery in the most cost effective and efficient manner to all citizens of the community, to protect the pastoral environment and character of the residential areas of the Village, to provide an environment for a successful corporate/commercial segment and, at all times, to reflect the highest organizational ethics in the pursuit of accessible and forthright government.

CODE OF ORGANIZATIONAL VALUES

1. *Open and Accessible Government*: The most fundamental of our values must be open and honest government. It is our first responsibility. Our competence is encouraged by subjecting our actions to the public arena and our ideas become better when we expose them to public scrutiny. It is crucial that we maintain an organizational reputation for honesty and integrity. In order to further our service goals, we must remain accessible to the public to whom we provide service.

2. *Fiscal Responsibility:* Proper use of public funds is a trust which must be continually guarded. These funds must be managed in the most efficient manner at all times and all rules and regulations pursuant to their use must be adhered to.

3. *Personal Honesty and Integrity:* Each employee has a responsibility to the organization and their colleagues to demonstrate the highest standards of personal integrity, truthfulness, honesty and fortitude in our public activities. It is in this way that we can inspire public confidence and trust in our government. With this in mind, we must and will:

    a. Comply with all applicable laws, ordinances, regulations, and resolutions in carrying out our duties.

    b. Eliminate any and all circumstances which could result in personal gain from the performance of our official duties.

    c. Not accept gifts of value.

    d. Avoid all interests or activities which are in conflict with the conduct of our official duties, including political activity within the Village of Lincolnshire.

4. *Professionalism:* We must strive for personal excellence and exhibit at all times a professional attitude based upon sound judgment free of personal biases. The spirit of professionalism demands a cooperative approach to problem solving within the organization and a commitment by each of us to demand as much from ourselves as we do from the organization as a whole.

5. *A Humane Organization:* The environment in which we work is crucial to the success of our endeavors. We must realize the importance of personal qualities that contribute to this environment including open communication, creative energy, dedication, respect for others, compassion, and a sense of humor. In this way we can ensure that our work is a source of enjoyment and personal satisfaction.

(Approved by the Mayor and Board of Trustees by Ordinance - September, 1985)

THE LINCOLNSHIRE WAY EMPLOYEE VALUES

A model Lincolnshire employee should strive to be the best employee each and every day and holds coworkers accountable for promoting these values.

The model Lincolnshire employee possesses the following eight core values: Self-Motivated, Team Member/Player, Positive Attitude, Integrity and Ethical, Compassionate, Progressive, Value as a Team Member, and Contributor to our Community. Each value helps Lincolnshire's team grow and fosters an intrinsically positive culture each and every day. Our positive culture bleeds over into daily interactions with coworkers, the public, residents, and all areas of community interaction.

Each value and definition are below:

1. *Self-Motivated*: A team player with the ability and motivation to do something sparked by one's own self-interest, self-worth, and inner strength without needing encouragement or guidance.
2. *Team Member/Player*: A team player that shows genuine commitment to the cause. They quickly and easily adapt, are confident, reliable, and responsible. A team player actively listens, shares positive opinions, is always ready to help, supports and respects others, takes a problem-solving approach, and is willing to adapt their point of view for the greater good
3. *Positive attitude*: A positive attitude is characterized by displaying certainty, acceptance, and affirmation. Being respectful, responsible, impartial, self-assured, and non-critical at all times, both internally and externally.

   A positive team member goes above and beyond, does the right thing, emphasizes what is good, learns from their mistakes, and maintains perspective. They maintain virtuous thoughts and expel negative thoughts. They are honest no matter the consequences, avoid aimless and meaningless talks, learn to connect with people around them, and accept them for who they are, as opposed to criticizing them. They provide the very best service to their Department, the Community, and the Village
4. *Integrity and ethical*: Having integrity in the workplace means approaching our job with honesty and strong morals. Employees with integrity demonstrate good character and ultimately do the right thing even when no one is watching. Being ethical means a person has high morals and does the right thing in accordance with all Village rules and regulations.

   It is paramount in our profession to have integrity and high ethical standards because we serve the public, and they give us the authority to do our jobs.
5. *Compassionate*: Being a compassionate team member is having empathy for others and attempting to understand other people's situations in life and responding accordingly.
6. *Progressive*: We strive to forward the mission of the Village with a progressive mindset. Our Village strives to recruit well-qualified team members, spread an atmosphere of excellence, have clear organizational values, and maintain low turnover. We promote constructive conflict resolution and a culture which minimizes office politics, instills a high level of trust, and invests in training
7. *Value as a team member*: Our Village operates with the common understanding that each employee is valued both as an individual and as part of a team. Each individual's participation helps the team function and advances the mission of the Village. Each team member will be evaluated with realistically measured goals and positive communications and mentoring between the employee and supervisors. What we do matters, and we should all contribute to the success of the Village's mission

8. *Contribute to our community*: All team members are friendly, respective, and responsive to citizen needs. Employees express empathy to the situations or problems of community individuals and coworkers and provide resources to help. Be visible and offer a sense of service and responsiveness to those seeking assistance or needing support. Have a customer service orientated mindset and go the extra step and follow up when appropriate and in a timely manner

FISCAL YEAR 2022 GOALS

Administration / All Village Departments Goals

- *Technology Committee / Technology Strategic Plan*: Advance the inter-departmental committee to review existing technology and evaluate organizational needs to assist in creation of a Technology Strategic Plan and Capital Plan, based on GovIT Consortium Lincolnshire-specific IT initiatives.

- *Improved Technology Infrastructure*: Execute on key technology projects to position the Village for future growth and innovation. Projects include implementation of Office 365; a new Voice-over-Internet Protocol phone system; enhanced server infrastructure; two-factor authentication for select services/software; and a mobile device management system.

- *Update Performance Evaluation Tool*: Work with all departments to review existing performance evaluation tool and update as necessary. Ensure performance evaluation document reflects the Lincolnshire Way set of values. Train all supervisors on performance evaluation best practices for consistent scoring across all departments.

- *Position Description Review / Update*: Work with all departments to review existing position descriptions and update as necessary. Ensure position descriptions accurately reflect duties and responsibilities, as well as required skills, knowledge, and abilities.

- *Policy Review*: Finalize review of internal and external policies, update as necessary and make recommendation to Village Board for approval. Comprehensive policy update last occurred in 2012.

- *Increase Use of Online Service Request Portal*: Develop and promote regular communication to publicize BS&A Online and the ability for residents, businesses, and contractors to do business with the Village virtually. Measure increase / decrease of online submittals and related documents.

- *Storm Sewer Utility Fee*: Implement new storm sewer utility fee within utility billing system. Upon implementation of fee, launch community education campaign as well as determine long-term financing options available.

- *South Village Green Road Maintenance*: Determine future maintenance plan, funding, and responsibility in partnership with the South Village Green Homeowners Association.

- *Drone Program Policy and Work Plan*: Develop policy for appropriate use of drone footage and how footage can be captured. Identify departmental needs for drone footage and develop an annual work plan / calendar to aid with programming and resource management. Identify opportunities for cross-training across departments.

Community & Economic Development Goals

- *Update Comprehensive Plan*: Using in-house professional association resources, in addition to consultant support, update the Village's Comprehensive Plan. The update will focus on specific properties which either experienced new development / redevelopment or are ripe for development in the next 10 years. Focus on industrial / distribution uses and potential impact on surrounding uses, traffic generation, and community aesthetics. Incorporate Economic Development Strategic Plan into the Comprehensive Plan.

- *Comprehensive Review of Commercial, Corporate, and Industrial Site Conditions*: Continue phased review of commercial and office / industrial properties for compliance with approved landscape plans, site amenities, and overall site conditions. Contact property owners regarding non-compliances. This is intended to be a multi-year goal.

- *Standardized Electronic Plan Submittal/Review Process*: With implementation of electronic plan review software in 2021, develop standardized processes for plan reviews and correspondence with applicants to leverage the full benefit of the software. Work towards seamless integration with the Village's current enterprise resource planning suite.

- *Community Enhancement Program Improvements*: Complete community enhancement program improvements pertaining to outcomes-based code enforcement and property maintenance standards including public education, standardized enforcement processing, and increased use of technology and administrative adjudication in the coming year.

Finance Department Goals

- *Popular Annual Financial Report*: Create the Popular Annual Financial Report (PAFR) upon completion and publication of the Comprehensive Annual Financial Report to provide an easy-to-read report for staff and the public.

- *Bank Account Consolidation*: Consolidate bank accounts currently split out by fund in the Village's Financial Institutions. Update all internal processes and journal entries to accurately reflect these changes.

- *Storm Sewer Utility Fee*: Implement the Storm Sewer Utility Fee to all utility billing customers. This will also consist of a final data validation in GIS and confirmation all accounts are being billed accurately.

- *Debt Restructure / Refinance*: Continue consideration of opportunity to refinance SSA Sedgebrook bonds if savings justify issuance. Continue to explore long-term financing opportunities and bring forward a recommendation to the Village Board for consideration.

- *Water Fund Balance Calculation*: Update the manner in which the water fund balance is calculated to more accurately reflect the unrestricted net position and exclude any outside, uncontrollable factors.

- Lease Analysis/Policy: Inventory all Village leases in preparation for GASB 87

Police Department Goals

- SAFE-T Act: The 2021 Illinois Safety, Accountability, Fairness and Equity-Today (SAFE-T) Act enacted extensive reform impacting many areas of policing to include: use of force, complaints and misconduct, certification and decertification, expanding of crime statistics reporting, requiring body-worn cameras, and mandating crisis intervention training. While many items are already in practice within the police department, the major changes are going to include additional training, reporting, and policy requirements as they relate to the SAFE-T Act.

- *Mental Health Response:* Implement a comprehensive in-house program to respond to the mental health needs of the community; and evaluate the need for a possible multijurisdictional approach for responding to people suffering from mental health crises.

This effort will attempt to ensure public safety and facilitate collaboration and coordination in the event of a mental health emergency.

- *Body-Worn Cameras:* Implement a body-worn camera system for police personnel to better safeguard the public, the Village, and the police officers. Prior to implementation, the program will adequately address policy concerns, FOIA requirements, redaction, evidence procedures, data storage and retention.

- *Community Relations and Policing*: Work with leaders in the community to implement the new Chief's Advisory Council. Council members will be from diverse backgrounds, as well as business leaders and other interested residents. The committee will meet quarterly to discuss current events and police operations to provide insight and input on best practices and community needs.

- *National Incident-Based Reporting System (NIBRS)*: Complete migration to NIBRS. Implemented to improve the overall quality of crime data collected by law enforcement, NIBRS captures details on each single crime incident—as well as on separate offenses within the same incident—including information on victims, known offenders, relationships between victims and offenders, arrestees, and property involved in crimes. Unlike data reported through the UCR Program's traditional Summary Reporting System (SRS)—an aggregate monthly tally of crimes—NIBRS goes much deeper because of its ability to provide circumstances and context for crimes like location, time of day, and whether the incident was cleared. All police personnel will be trained on the new reporting procedures and all police reports will be updated to accommodate new requirements.

Public Work Department Goals

- Drainage Master Plan Improvements: Implement the Village's Storm Water Master Plan which will allow the Village to proactively plan and prepare for current and future extreme rainfall events. This includes the potential use of a Storm Sewer Utility Fee for improvement projects.

- Public Works Succession Planning: There are staff members in each department that are close to retirement age. Staff will work on succession plans for each department by working with the individuals currently in those roles on how their positions have evolved since they were hired. A review of all department staffing levels and roles will also be undertaken to help ensure they align with the succession plan.

- 45 Londonderry Improvements (Rivershire Park): Implement improvements to make the public works storage and operations areas at 45 Londonderry more functional, secure, and less of a visual attraction to the public by adding landscaping, re-paving areas, and better delineating storage areas.

- Line Locating Improvements (using GPS coordinates to update GIS): Purchase a new Radio Detection locator to perform utility locate requests from J.U.L.I.E. This new locator provides the Village an opportunity to perform our mandatory utility locating while simultaneously collecting GPS coordinates to help improve the accuracy of our GIS system. By making the GIS system more accurate, Public Works can improve Design Phase Engineering, Utility Locating, Emergency Response efforts, and other Capital Improvement Projects.

- Long Range Pedestrian Improvement Plan: Continue updating the long range pedestrian plan to incorporate the following: investigate needs; identify capital improvements and

incorporate into plan; incorporate way-finding signage, lighting, seating and landscaping elements to encourage pedestrian flow along Milwaukee Avenue and leading to Commercial Downtown area; and incorporate into the Village's Comprehensive Plan update being led by Community and Economic Development, including the review of potential transitions from office space to industrial space in certain areas of the corporate center.

- Update Pavement Preservation Plan: Secure a consultant to evaluate the Village's pavement condition. This information will be used to update the Village's Capital Improvement Plan and ensure that the Village's goal of resurfacing two miles of roadway each year still meets the Village's needs. The goal was last completed in 2017.

- Develop Program to Update Playground Surfaces to Improve Safety and Accessibility: Implement year one of the poured-in-place safety surface program. As outlined in the Village of Lincolnshire Parks and Paths master plan, staff is planning to replace one Village park playing surface annually by removing the wood chip surface and converting to a poured-in-place playground surface. This project will provide improved drainage, and ADA accessibility for children and adults allowing greater access to the playing structures. Staff recommends installing a poured-in-place playground surface at Balzer Park with a plan to install poured-in-place playing surfaces as the Village incrementally replaces playgrounds.

- Connection Fee Analysis and Recommendation: Review and update the Village's connection fees for water and sewer connections. There are a variety of variables factored into the determination of these fees that will be reviewed. Also, methodology from other municipalities as well at the capstone project completed earlier in 2021 by students from Northern Illinois University will be evaluated for possible incorporation into Lincolnshire's fee structure.

VILLAGE OFFICIALS

Village Board
Back row: Trustee Mara Grujanac, Trustee Veronica Pantelis, Trustee Robert Mitchell, Trustee Julie Harms Muth, Village Clerk Barbara Mastandrea
Front row: Trustee Jill Raizin, Mayor Elizabeth Brandt, Trustee Sandra Wright

Village Board of Trustees

Mayor Elizabeth Brandt
Term Expires 2023

Trustee Dr. Mara Grujanac
Term Expires 2023

Trustee Julie Harms Muth
Term Expires 2023

Trustee Veronica Pantelis
Term Expires 2023

Trustee Jill Raizin
Term Expires 2025

Trustee Robert Mitchell
Term Expires 2025

Trustee Dr. Sandra Wright
Term Expires 2025

Village Clerk
Barbara Mastandrea
Term Expires 2023

Village Treasurer
Matt Rossi
Term Expires N/A

Village Officials - Cont.

Appointed Boards

Architectural Review Board

Cherise Kennerley, Chairman	2024
Kirshna Killedar	2024
Mike McCall	2024
Paul Orzeske	2024
Brian Santosuousso	2023
Dan Hefner- Alternate	2022

Park Board

Ken Borgerding, Chairman	2024
Lee Fell	2024
Felice Dublon	2024
Barry Gurewitz	2024
Julia Hamilton	2023
Suzi Siegel	2022
Kai Zhou	2023
Manoella Alves – Alternate Open	2022

Police Pension Fund Board

Steven Lee, President	2023
Mickey Herst	2022
Roy Bethel	N/A
Adam Hyde	N/A
Patrick Quillinan	N/A

Zoning Board

Brian Bickhoff, Chairman	2023
Denis Curtin	2024
Bryan Hersh	2023
Scott Josephson	2022
Gary Kalina	2022
Christine Udoni	2022
Joe Kelly- Alternate	2022

MANAGEMENT TEAM

Department Managers

Bradly J. Burke
Village Manager

Ben Roesler
Assistant Village Manager/Community & Economic Development Director

Joseph Leonas
Chief of Police

Matthew Rossi
Finance Director

Bradford H. Woodbury
Public Works Director

Management Support

Administration
Jack Cascone, Management Analyst
Leslie Cole, Administrative Assistant II

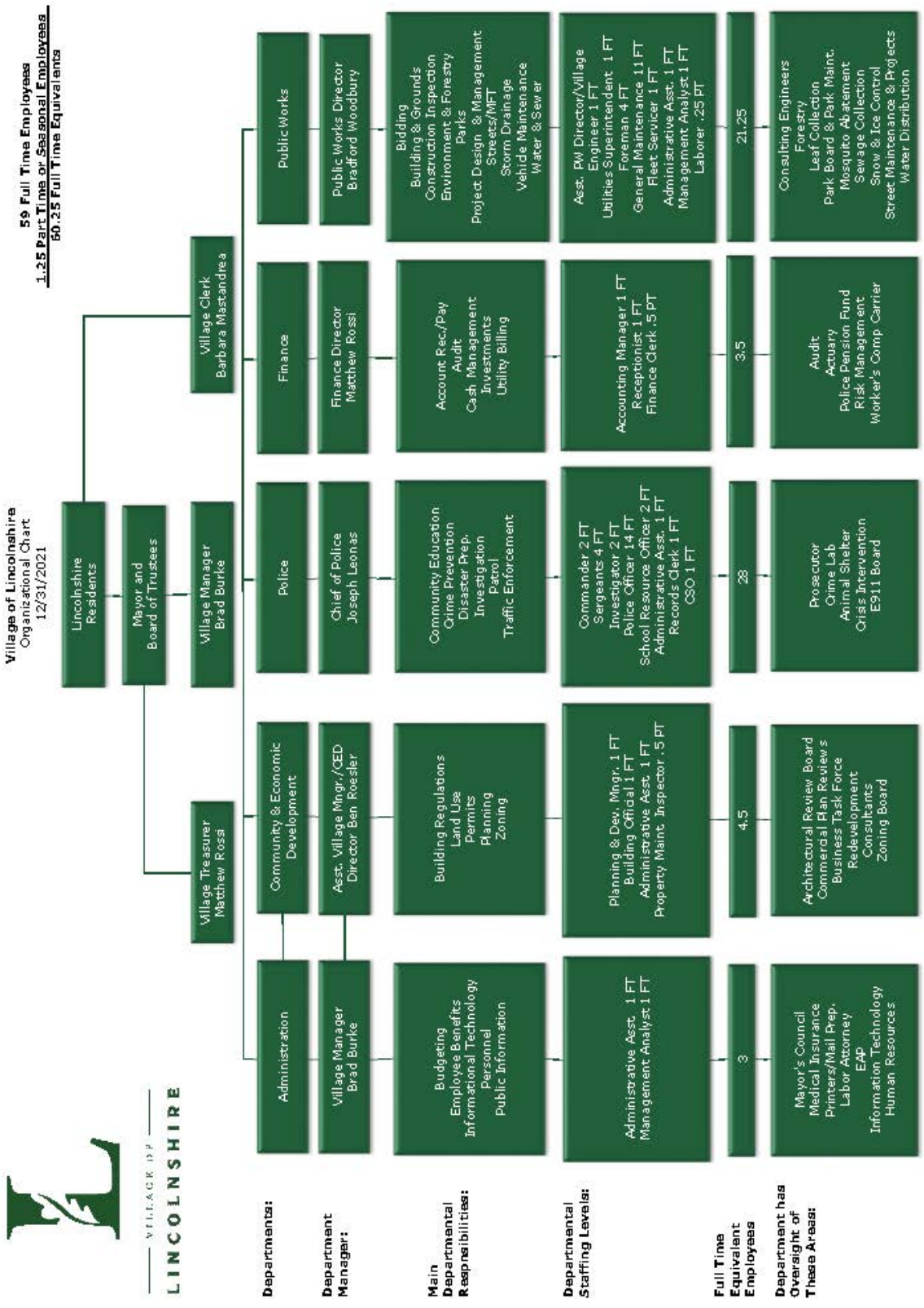
Community & Economic Development
Carol Lustig, Administrative Assistant

Finance
Tara Ibrahim, Accounting Manager

Police
Kim Covelli, Commander
Jamie Watson, Commander
Sarah Maciareillo, Administrative Assistant

Public Works
Walter Dittrich, Assistant Public Works Director/Village Engineer
Maxwell Geib, Utility Superintendent
Tim Baynon, Forestry/Parks Foreman
Josh Biddinger, Field Maintenance Foreman
Matt Liewehr, Fleet Foreman
Josh Markham, Streets/Storm Water Foreman
Sam Barghi, Management Analyst
Emily Land, Administrative Assistant

ORGANIZATIONAL CHART



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FINANCIAL SUMMARY

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VILLAGE OF
LINCOLNSHIRE

FINANCIAL SUMMARY INTRODUCTION

The following pages summarize all revenues and expenditures of the Village through both number and graphic format. Revenues are listed for each of the 12 funds maintained. Expenditures are summarized both by each fund and grouped by specific activity. Below is a list of the exhibits in the Financial Summary Section.

- Financial Summaries
- Revenues by Fund
- Expenditure Summary by Fund
- Expenditure Summary by Activity
- Pie Charts - Combined Revenues and Expenditures
- Summary of Receipts and Disbursements
- Summary of Available Fund Balances
- Combined Summary of Revenues and Expenditures
- Village Fund Structure
- Bonded Debt Analysis
- Summary of Long Term Debt
- Distribution of Property Tax Dollars
- Property Tax Comparisons

REVENUE SUMMARY BY FUND

Fund	Actual 2019	Actual 2020	Budget 2021	Est. 2021	Budget 2022
General Fund	$ 14,136,940	$ 10,983,470	$ 11,999,380	$ 12,094,630	$ 12,823,750
Water & Sewer Fund	$ 6,361,470	$ 5,247,570	$ 5,106,810	$ 5,088,100	$ 5,258,500
Water & Sewer Improvements Fund	$ 1,854,040	$ 987,320	$ 5,046,120	$ 3,680,550	$ 2,400,800
Motor Fuel Tax Fund	$ 241,580	$ 443,550	$ 435,520	$ 430,520	$ 430,220
Police Pension Fund	$ 1,790,750	$ 1,790,650	$ 2,403,540	$ 1,883,130	$ 1,818,370
Fraud, Alcohol, Drug Enforce Fund	$ 9,240	$ 3,180	$ 115,000	$ 500	$ 115,000
Vehicle Maintenance Fund	$ 401,420	$ 509,050	$ 490,190	$ 490,190	$ 552,060
Park Development	$ 784,290	$ 225,960	$ 162,100	$ 167,880	$ 22,800
SSA Sedgebrook	$ 1,186,070	$ 1,172,140	$ 1,181,750	$ 1,172,670	$ 1,178,240
Storm Sewer Operating Fund	$ -	$ -	$ -	$ -	$ 1,341,000
Storm Sewer Improvements Fund	$ -	$ -	$ -	$ -	$ 5,120,000
General Capital Fund	$ 2,005,220	$ 1,680,880	$ (2,197,550)	$ (1,185,720)	$ 454,740
TOTAL	**$ 28,771,020**	**$ 23,043,770**	**$ 24,742,860**	**$ 23,822,450**	**$ 31,515,480**

EXPENDITURE SUMMARY BY ACTIVITY

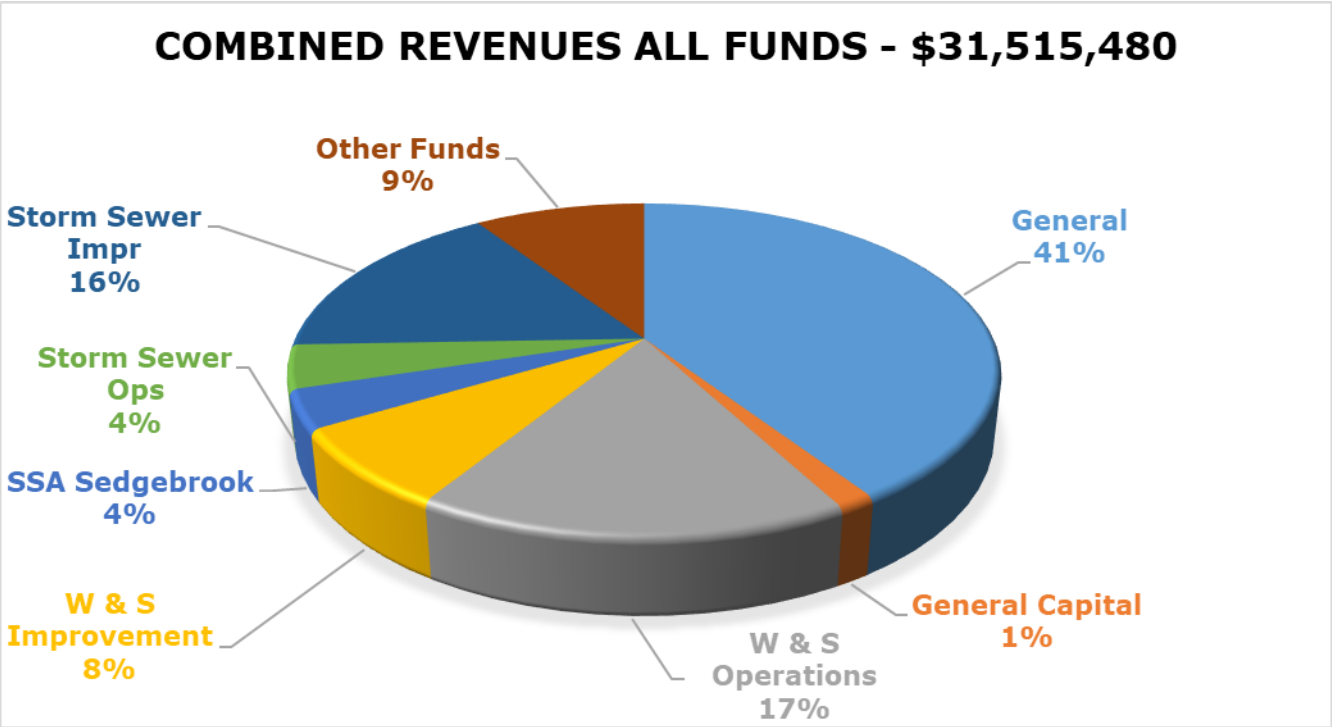
Fund	Actual 2019	Actual 2020	Budget 2021	Est. 2021	Budget 2022
General Fund					
Administrative Services	$ 348,650	$ 381,460	$ 452,840	$ 468,920	$ 510,330
Finance	$ 336,830	$ 345,320	$ 349,030	$ 381,040	$ 327,390
Police	$ 4,602,520	$ 4,477,260	$ 4,904,660	$ 4,741,420	$ 5,066,700
Community & Econ. Development	$ 953,510	$ 849,970	$ 914,990	$ 790,100	$ 944,460
Insurance/Common Expenses	$1,561,490	$1,514,530	$1,720,980	$1,653,340	$1,663,530
Public Works					
Administration	$265,660	$259,550	$258,660	$250,080	$279,170
Streets	$1,233,710	$1,243,670	$1,191,620	$1,246,480	$1,106,230
Parks & Grounds	$1,348,000	$1,222,570	$1,368,950	$1,283,140	$1,369,900
Buildings	$179,120	$152,740	$166,900	$164,480	$156,620
Debt & Transfers	$2,614,000	$851,280	$307,280	$950,000	$1,290,000
TOTAL	$13,443,490	$11,298,350	$11,635,910	$11,929,000	**$ 12,714,330**
Water & Sewer Fund					
Administration	$ 1,287,990	$ 941,350	$ 1,456,260	$ 1,435,880	$ 628,630
Operations	$ 3,622,010	$ 4,092,260	$ 4,030,900	$ 4,083,210	$ 4,458,860
TOTAL	$ 4,910,000	$ 5,033,610	$ 5,487,160	$ 5,519,090	**$ 5,087,490**
Water & Sewer Improvements Fund	$ 1,663,600	$ 716,170	$ 4,571,000	$ 3,251,420	$ 2,475,000
Motor Fuel Tax Fund	$ 175,000	$ -	$ 600,000	$ 600,000	$ 240,000
Police Pension Fund	$ 1,525,750	$ 1,409,390	$ 2,403,540	$ 1,561,990	$ 1,870,850
Fraud, Alcohol, Drug Enforce Fund	$ 6,420	$ 80	$ 69,140	$ 50,000	$ -
Vehicle Maintenance Fund	$ 505,580	$ 470,950	$ 490,190	$ 509,100	$ 552,060
Park Development Fund	$ 209,460	$ 986,030	$ 519,000	$ 376,380	$ 702,000
SSA Sedgebrook	$ 1,158,980	$ 1,155,930	$ 1,181,750	$ 1,150,670	$ 1,170,500
Storm Sewer Operations Fund	$ -	$ -	$ -	$ -	$ 1,042,650
Storm Sewer Improvements Fund	$ -	$ -	$ -	$ -	$ 5,120,000
General Capital Fund	$ 1,205,430	$ 2,883,800	$ 3,429,000	$ 2,492,570	$ 2,926,200
GRAND TOTAL	$24,803,710	$23,954,310	$30,386,690	$27,440,220	**$ 33,901,080**

EXPENDITURE SUMMARY BY ACTIVITY

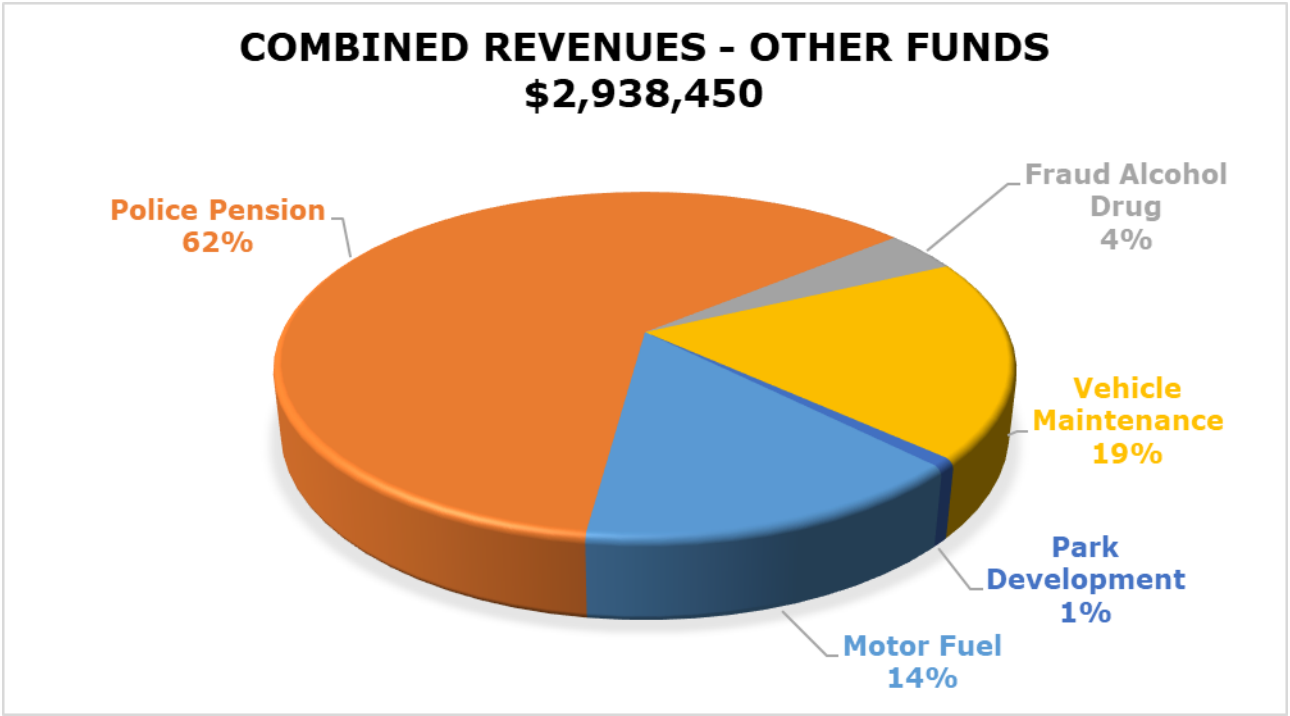
Account Activity		Actual 2019	Actual 2020	Budget 2021	Est. 2021	Budget 2022
General Fund - Operating						
Administrative Services		$ 348,650	$ 381,460	$ 452,840	$ 468,920	$ 510,330
Finance		$ 336,830	$ 345,320	$ 349,030	$ 381,040	$ 327,390
Police		$ 4,602,520	$ 4,477,260	$ 4,904,660	$ 4,741,420	$ 5,066,700
Community & Econ. Development		$ 953,510	$ 849,970	$ 914,990	$ 790,100	$ 944,460
Insurance/Common Expenses		$ 1,561,490	$ 1,514,530	$ 1,720,980	$ 1,653,340	$ 1,663,530
Public Works		$ 3,026,490	$ 2,878,530	$ 2,986,130	$ 2,944,180	$ 2,911,920
	TOTAL	**$10,829,490**	**$ 10,447,070**	**$ 11,328,630**	**$ 10,979,000**	**$ 11,424,330**
Special Revenue - Operating						
Vehicle Maintenance Fund		$ 505,580	$ 470,950	$ 490,190	$ 509,100	$ 552,060
Fraud, Alcohol, Drug Fund		$ 6,420	$ 80	$ 69,140	$ 50,000	$ -
	TOTAL	$ 512,000	$ 471,030	$ 559,330	$ 559,100	**$ 552,060**
Debt Service - by Fund						
General Debt		$ -	$ -	$ -	$ -	**$ -**
SSA Sedgebrook		$ 1,158,980	$ 1,155,930	$ 1,181,750	$ 1,150,670	$ 1,170,500
	TOTAL	$ 1,158,980	$ 1,155,930	$ 1,181,750	$ 1,150,670	**$ 1,170,500**
Capital Projects - by Fund						
Motor Fuel Tax Fund		$ 175,000	$ -	$ 600,000	$ 600,000	$ 240,000
Park Development Fund		$ 209,460	$ 986,030	$ 519,000	$ 376,380	$ 702,000
General Capital Fund		$ 1,205,430	$ 2,883,800	$ 3,429,000	$ 2,492,570	$ 2,926,200
Water & Sewer Improvements Fund		$ 1,663,600	$ 716,170	$ 4,571,000	$ 3,251,420	$ 2,475,000
	TOTAL	$ 3,253,490	$ 4,586,000	$ 9,119,000	$ 6,720,370	**$ 6,343,200**
Fund Transfer Out						
General Fund		$2,614,000	$851,280	$307,280	$950,000	$1,290,000
Water and Sanitary Sewer Fund		$ 40,140	$ 50,910	$ 49,020	$ 49,020	$ 55,210
Vehicle Maintenance Fund		$ -	$ -	$ -	$ -	$ -
	TOTAL	$2,654,140	$902,190	$356,300	$999,020	**$1,345,210**
Enterprise - Operating						
Water and Sanitary Sewer Fund		$ 4,910,000	$ 5,033,610	$ 5,487,160	$ 5,519,090	$ 5,087,490
	TOTAL	$ 4,910,000	$ 5,033,610	$ 5,487,160	$ 5,519,090	**$ 5,087,490**
Employee Pensions						
Police Pension Fund		$ 1,525,750	$ 1,409,390	$ 2,403,540	$ 1,561,990	$ 1,870,850
	TOTAL	$ 1,525,750	$ 1,409,390	$ 2,403,540	$ 1,561,990	**$ 1,870,850**
GRAND TOTAL		$ 23,258,155	$ 23,537,872	$ 30,472,010	$ 25,546,120	**$ 27,793,640**

COMBINED REVENUES

The chart below depicts all the revenues for the Village of Lincolnshire

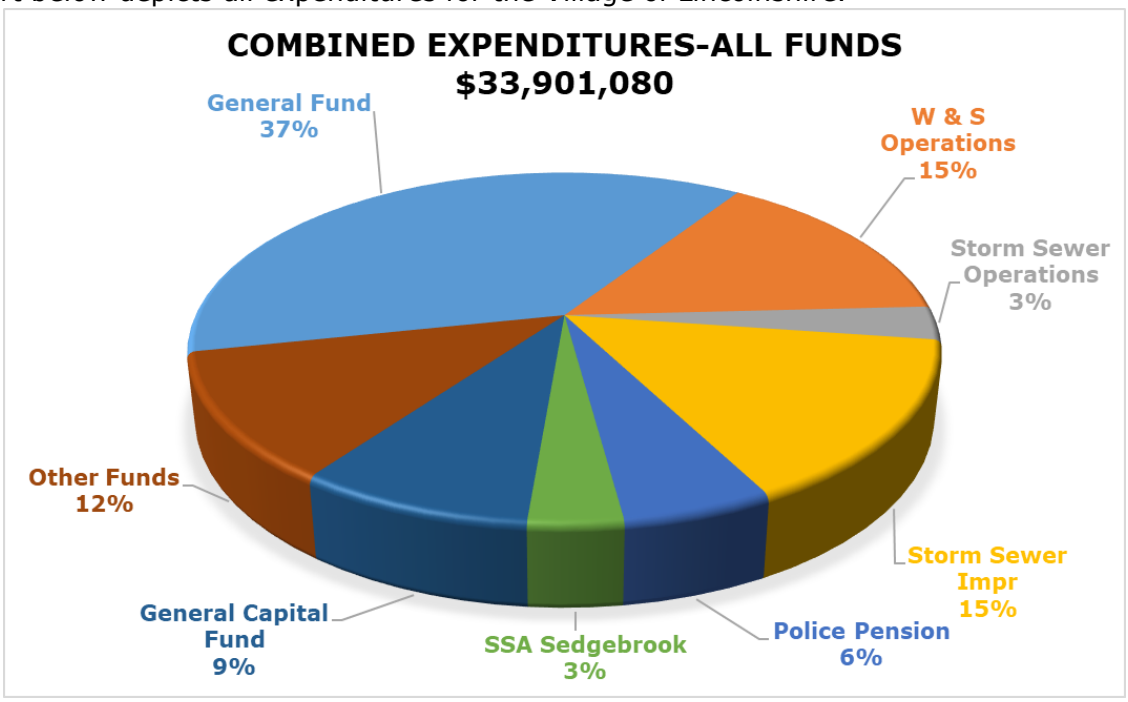


Since "Other Funds" make up a large portion of the Combined Revenues, the chart below depicts the makeup of these funds.

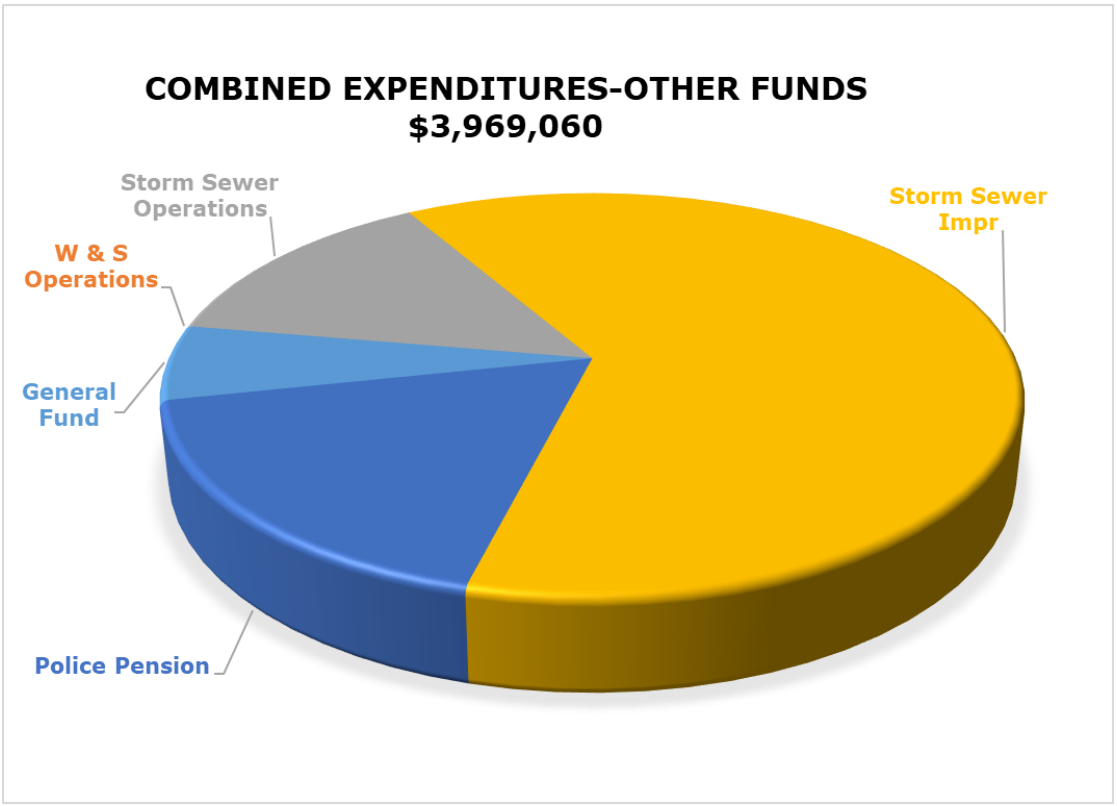


COMBINED EXPENDITURES

The chart below depicts all expenditures for the Village of Lincolnshire.



The "Other Funds" make up a smaller portion of the Combined Expenditures, the chart below depicts the makeup of these funds.



SUMMARY OF 2021 RECEIPTS AND EXPENDITURES ALL FUNDS

Fund	Fund Balance 01/01/2021	Estimated Property Tax Receipts	Est. Other Receipts	Est. Total Funds Avail.	Estimated Disbursmts.	Estimated CAFR Fund Balance 12/31/2021
General Fund	$ 7,430,677	$ 1,644,330	$ 10,450,300	$ 19,525,307	$ 11,929,000	$ 7,596,307
General Capital Fund	$ 8,102,759	$ -	$ (1,185,720)	$ 6,917,039	$ 2,492,570	$ 4,424,469
Water & Sewer Fund	$ 358,164	$ -	$ 5,088,100	$ 5,446,264	$ 5,519,090	$ (72,826)
W&S Improvements Fund	$ 556,341	$ -	$ 3,680,550	$ 4,236,891	$ 3,251,420	$ 985,471
Motor Fuel Tax Fund	$ 614,616	$ -	$ 430,520	$ 1,045,136	$ 600,000	$ 445,136
Fraud, Alcohol, Drug Enforc	$ 66,424	$ -	$ 500	$ 66,924	$ 50,000	$ 16,924
Vehicle Maintenance Fund	$ (141,236)	$ -	$ 490,190	$ 348,954	$ 509,100	$ (160,146)
Park Development	$ 2,041,738	$ -	$ 167,880	$ 2,209,618	$ 376,380	$ 1,833,238
SSA Sedgebrook	$ 2,212,913	$ 1,155,000	$ 17,670	$ 3,385,583	$ 1,150,670	$ 2,234,913
Police Pension Fund	$ 27,840,988	$ 1,078,130	$ 1,325,410	$ 30,244,528	$ 1,561,990	$ 28,682,538
GRAND TOTAL	$ 49,083,384	$ 3,877,460	$ 20,465,400	$ 73,426,244	$ 27,440,220	$ 45,986,024

SUMMARY OF 2022 RECEIPTS AND EXPENDITURES ALL FUNDS

Fund	Estimated Fund Balance 01/01/2022	Estimated Property Tax Receipts	Est. Other Receipts	Est. Total Funds Avail.	Budgeted Disbursmts.	Estimated Fund Balance 12/31/2022
General Fund	$ 7,596,307	$ 1,663,080	$ 11,160,670	$ 20,420,057	$ 12,714,330	$ 7,705,727
General Capital Fund	$ 4,424,469	$ -	$ 454,740	$ 4,879,209	$ 2,926,200	$ 1,953,009
Water & Sewer Fund	$ (72,826)	$ -	$ 5,258,500	$ 5,185,674	$ 5,087,490	$ 98,184
W&S Improvements Fund	$ 985,471	$ -	$ 2,400,800	$ 3,386,271	$ 2,475,000	$ 911,271
Motor Fuel Tax Fund	$ 445,136	$ -	$ 430,220	$ 875,356	$ 240,000	$ 635,356
Fraud, Alcohol, Drug Enforc	$ 16,924	$ -	$ 115,000	$ 131,924	$ -	$ 131,924
Vehicle Maintenance Fund	$ (160,146)	$ -	$ 552,060	$ 391,914	$ 552,060	$ (160,146)
Park Development	$ 1,833,238	$ -	$ 22,800	$ 1,856,038	$ 702,000	$ 1,154,038
SSA Sedgebrook	$ 2,234,913	$ 1,160,620	$ 17,620	$ 3,413,153	$ 1,170,500	$ 2,242,653
Police Pension Fund	$ 28,682,538	$ 1,033,370	$ 785,000	$ 30,500,908	$ 1,870,850	$ 28,630,058
GRAND TOTAL	$ 45,986,024	$ 3,857,070	$ 21,197,410	$ 71,040,504	$ 27,738,430	$ 43,302,074

SUMMARY OF AVAILABLE FUND BALANCES

Fund	FYE2018 Actual	FYE2019 Actual	FYE2020 Actual	FYE2021 Estimate	FYE2022 Budget	Minimum Fund Balance if required
General Fund	$ 6,999,280	$ 7,492,103	$ 7,130,475	$ 7,171,307	$ 7,255,727	$ 7,271,558
General Capital Fund	$ 8,505,906	$ 9,305,686	$ 8,102,759	$ 4,229,476	$ 1,758,016	$ -
Water & Sewer Fund	$ 866,873	$ 698,328	$ 358,164	$ (72,856)	$ 98,154	$ 1,017,498
W&S Improvements Fund	$ 94,740	$ 285,194	$ 556,341	$ 985,471	$ 911,271	$ -
Motor Fuel Tax Fund	$ 104,484	$ 171,061	$ 614,616	$ 445,136	$ 635,356	$ -
Fraud, Alcohol, Drug Enforc	$ 60,501	$ 63,326	$ 66,424	$ 16,924	$ 131,924	$ -
Vehicle Maintenance Fund	$ (38,592)	$ (149,155)	$ (141,236)	$ (160,146)	$ (160,146)	$ -
Park Development	$ 2,226,990	$ 2,801,812	$ 2,041,738	$ 1,833,238	$ 1,154,038	$ -
SSA Sedgebrook	$ 2,169,627	$ 2,196,723	$ 2,212,913	$ 2,234,913	$ 2,242,653	$ -
Police Pension Fund	$ 20,996,104	$ 24,451,225	$ 27,840,988	$ 28,682,538	$ 28,630,058	$ -
GRAND TOTAL	$ 41,985,913	$ 47,316,303	$ 48,783,182	$ 45,366,001	$ 42,657,051	

Significant Changes in Fund Balances

Fund Balance reported in the Village of Lincolnshire's Comprehensive Annual Financial Report is comprised of five specific categories:

- *Non-Spendable Fund Balance*: Some fund resources are in a form that either never could be spent (e.g., supplies inventory) or in an un-spendable temporary form (e.g., prepaid items, real estate held for sale).
- *Restricted Fund Balance*: Some fund resources are subject to restrictions legally enforceable by outside parties (e.g., grants, bondholders, Motor Fuel Tax, Special Service Areas).
- *Committed Fund Balance*: Some fund resources have "self-imposed" limitations set by the Village Board.
- *Assigned Fund Balance*: Some fund resources have less formal action limiting how certain resources are used.
- *Unassigned Fund Balance*: This category represents resources in spendable form not restricted, committed, or assigned.

Amounts reported above exclude Non-spendable Fund Balance, as well as net investment in capital assets.

Note on Police Pension Fund - The amount of revenue for the Police Pension Fund is determined from an actuarial study each year. The revenues in this fund are invested for future use to pay pension benefits. The fund balance will typically grow each year through investment income generated by the fund.

FUND DESCRIPTIONS

Major Governmental Funds

Major funds represent significant activities of the Village and basically include any fund whose revenues or expenditures, excluding other financing sources and uses, constitute more than 10% of the revenues or expenditures of the appropriation. The breakdown of the Village's fund structure is as follows:

General Fund

The General Fund is the main operating fund. All revenues, not required by law or Village policy to be segregated into a separate fund, are included here. All expenditures that do not have another designated funding source are also found here. The majority of tax revenues are found here as are most of the services normally associated with local government.

Non-Major Governmental Funds

Motor Fuel Tax Fund

This fund is a Special Revenue Fund established to collect and track receipts and disbursements of the Village's share of the State of Illinois' Motor Fuel Tax. Funds are used exclusively for road improvements.

Special Service Area (SSA) Fund – Sedgebrook

This is a Debt Service Fund created to construct the public improvements related to the development of the Sedgebrook Continuing Care Retirement Community and Camberly Club. Debt service for public improvements is collected though a special tax on the benefitting property owners.

Major Proprietary Funds

Water and Sewer Sanitary Fund - Enterprise Fund

The Water and Sanitary Sewer Fund is comprised of three divisions: (1) administration, (2) operations, and (3) capital improvements. The first two divisions are designed to operate as a self-supporting fund. Administration includes the billing system and professional services which serve to prepare plans for future capital improvements. Operations maintains the water supply system and the sanitary sewer collection system. This also includes installing, reading, testing, and repairing water meters used for the billing process. The Water and Sewer Improvement division is the funding arm of this enterprise fund. Its revenues are derived from development-related sources in the form of connection fees.

Storm Sewer Fund - Enterprise Fund

This fund, newly created for Fiscal Year 2022, is comprised of operations and capital improvements divisions. Operating expenses are covered via a transfer from the General Operating Fund, while capital and debt financing expenses are covered from user fees generated from the storm sewer utility fee. All utility customers are assessed a fee based on the volume of impervious surface on a given property, relative to the base rate for the average single-family home.

Internal Service Funds

Vehicle Maintenance Fund

The Vehicle Maintenance Fund is responsible for the maintenance and repair of all Village vehicles and motorized equipment. The Fund is supported by charges to other funds / departments that have assigned vehicles and equipment.

Fiduciary Funds

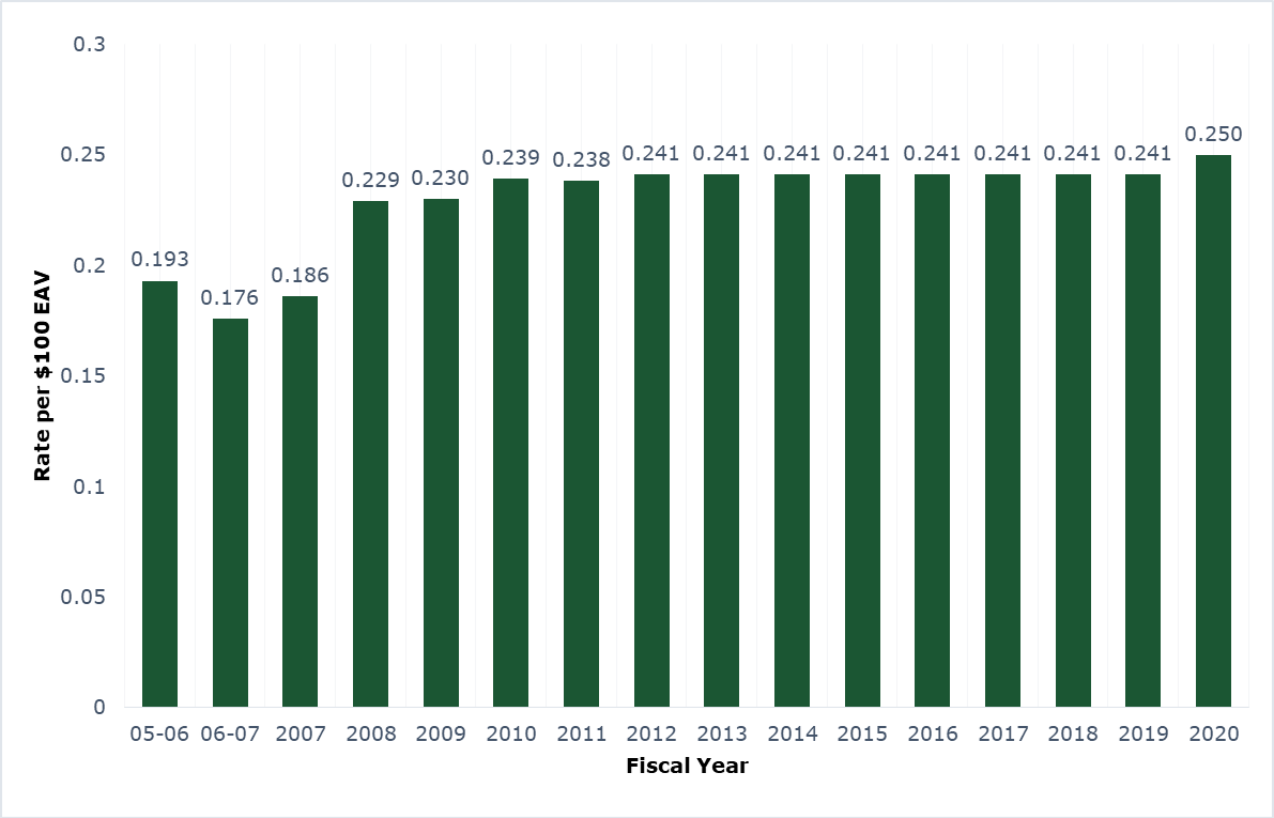
Police Pension Fund

The Village also has a fiduciary fund, the Police Pension Fund, which is audited and included in the budget. This fund was established by State law to collect and distribute police employee contributions along with Village contributions into an investment fund independently managed and operated by a Police Pension Board. Investment earnings generated go to support the benefits earned by qualified retired and /or disabled Lincolnshire police officers. This Fund is accounted for and reported as a pension trust fund since capital preservation is critical.

BONDED DEBT ANALYSIS

The Village of Lincolnshire currently carries no direct bond debt. Once the most recent bonds were retired in 1994-1995, the Board of Trustees decided to reduce the portion of the tax levy that formerly funded the bonded debt. By reducing the tax levy by the amount levied for bonded indebtedness, the present tax levy only includes costs for police protection and required pension and retirements obligation expenses.

HISTORY OF THE VILLAGE OF LINCOLNSHIRE PROPERTY TAX RATE



The chart above depicts the last 15 years of the tax levy. Throughout the last 11 years, the tax levy rate had small fluctuations as the Village's assessed valuation was helped by increased acreage being annexed into the Village's corporate limits, new construction as well as significant growth in the value of all property in the Village.

Legal Debt Margin

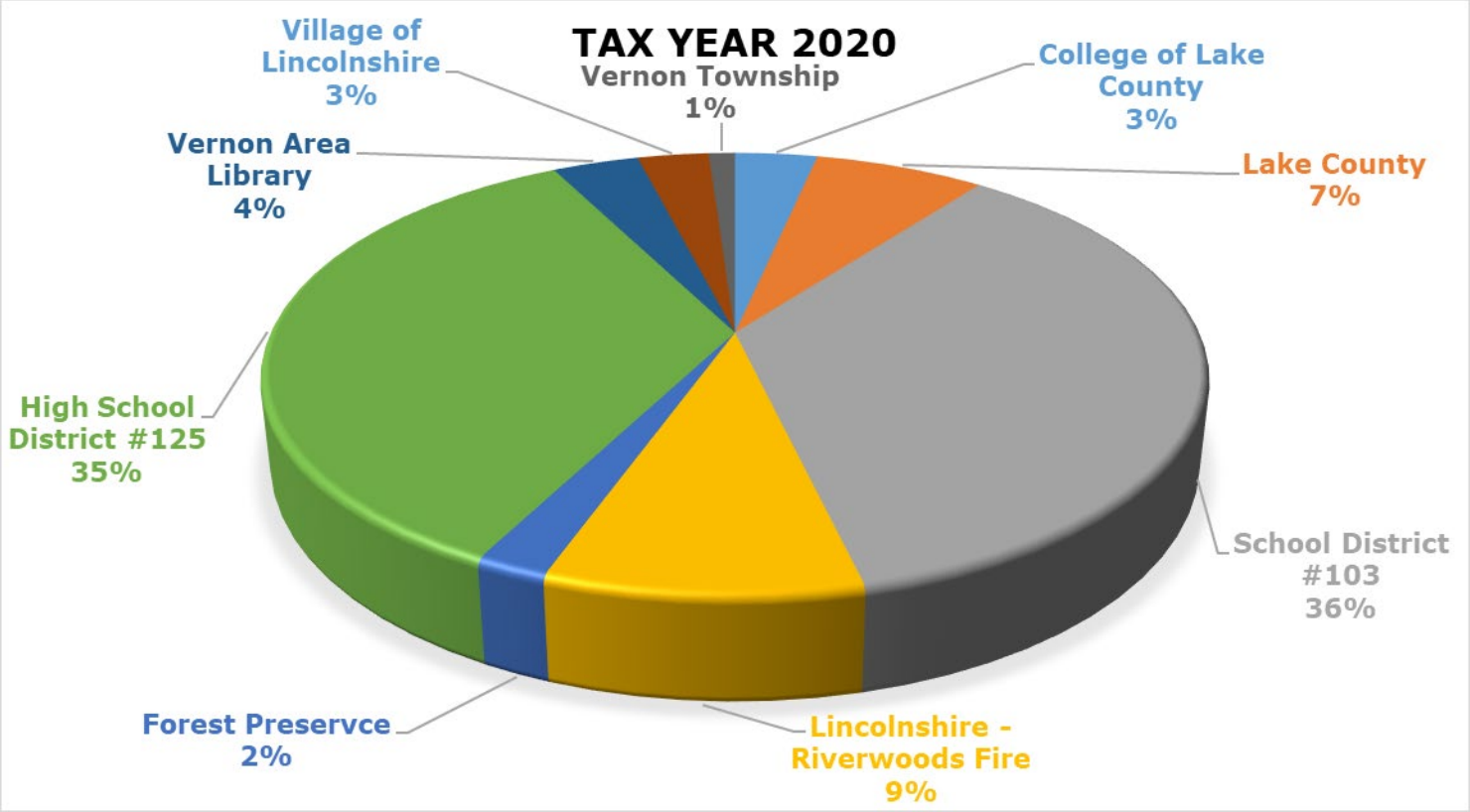
What is Legal Debt Margin? Government entities may accumulate a specific amount of debt, as determined by the ruling legislative body. This allowed amount is known as a debt limit. The difference between an entity's actual debt and the allowed amount is known as the debt margin, which is calculated by subtracting the net debt from the debt limit.

The computation of the Village's Debt Margin is as follows:

Equalized Assessed Valuation (2020 Tax Year)	$657,767,329
Debt Limit -8.625% of Assessed Valuation	$56,732,432
Amount of General Obligation Debt	$ -
Legal Debt Margin	$56,732,432

Note: The Village is a home-rule community and is not required to compute a legal debt margin; however, by ordinance, Lincolnshire adopted a policy not to exceed the debt margin listed above.

2020 DISTRIBUTION OF PROPERTY TAX DOLLARS



The average home with a value of $500,000 will pay a 2020 total property tax of $13,769; of which only $402 is received by the Village of Lincolnshire to fund public safety activities related to the Police Department's operations as well as funding the required contributions to the Village of Lincolnshire Pension Funds.

Many taxing entities impact Lincolnshire property tax payers. These individual governmental entities are reflected on the annual property tax bills. The above chart illustrates the percent of the total tax bill paid to each taxing body by Lincolnshire property owners. The total rate includes not only taxes paid to Lincolnshire Village government but taxes levied by Lake County, the Lake County Forest Preserve District, School Districts 103 and 125, College of Lake County, Vernon Township, the Vernon Area Public Library District, and the Lincolnshire-Riverwoods Fire Protection District. The aforementioned entities are each considered a separate "taxing district", having their own governing body and tax levy authority. The Village provides police protection, parks construction and maintenance, street maintenance, forestry services, water distribution and sanitary sewer collection, economic and community development, and building review and inspection among its major services.

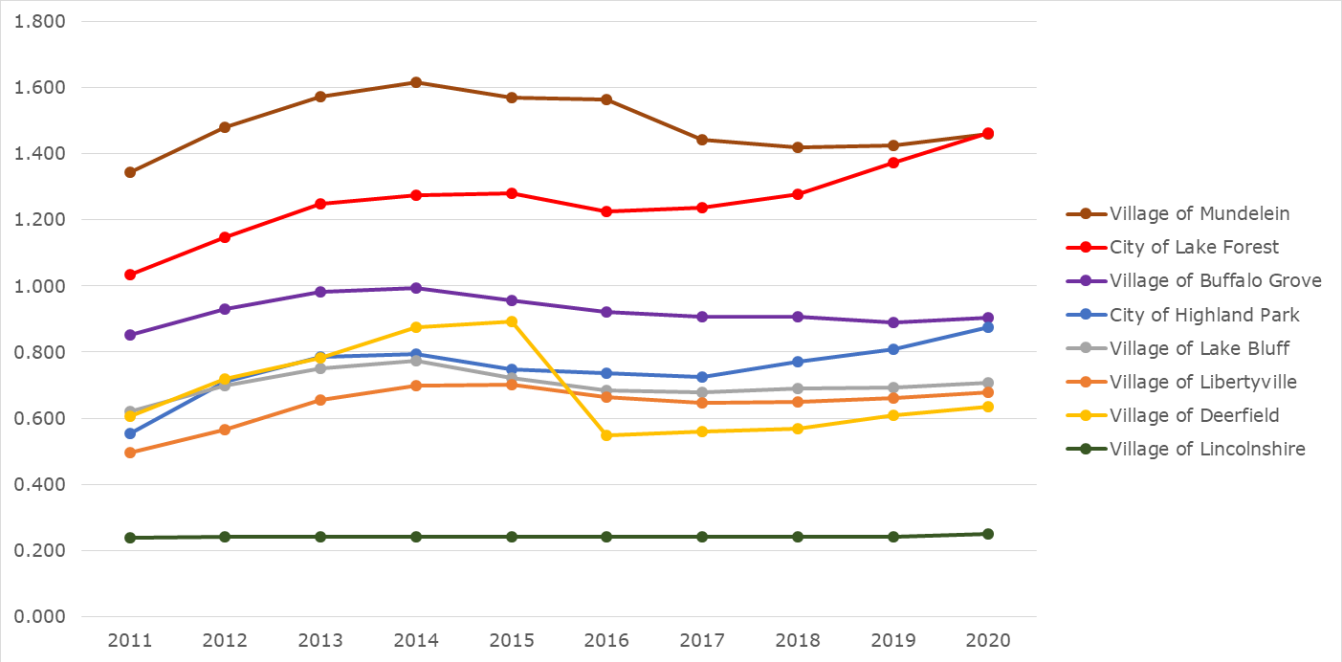
The data on the following page illustrates the rates levied by some of the other individual taxing entities, and compares Lincolnshire taxes with those paid by owners of comparable property in other area municipalities.

AREA TAX RATE COMPARISON

Individual Taxing Body Rates

Entity	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Village of Lincolnshire	**0.238**	**0.241**	**0.241**	**0.241**	**0.241**	**0.241**	**0.241**	**0.241**	**0.241**	**0.250**
Village of Libertyville	0.497	0.565	0.655	0.699	0.701	0.665	0.648	0.648	0.661	0.680
Village of Lake Bluff	0.621	0.700	0.751	0.775	0.722	0.684	0.679	0.690	0.692	0.708
Village of Deerfield	0.605	0.719	0.784	0.876	0.893	0.549	0.559	0.568	0.608	0.636
City of Highland Park	0.554	0.709	0.785	0.795	0.749	0.737	0.726	0.772	0.809	0.875
Village of Buffalo Grove	0.852	0.929	0.983	0.993	0.955	0.921	0.908	0.907	0.890	0.903
City of Lake Forest	1.035	1.148	1.248	1.274	1.279	1.227	1.237	1.278	1.372	1.464
Village of Mundelein	1.344	1.481	1.573	1.616	1.571	1.563	1.442	1.419	1.426	1.461

Source: Lake County's County Clerk website > Taxes > Tax Extension Data > District Detail
https://www.lakecountyil.gov/268/Tax-Extension-Data

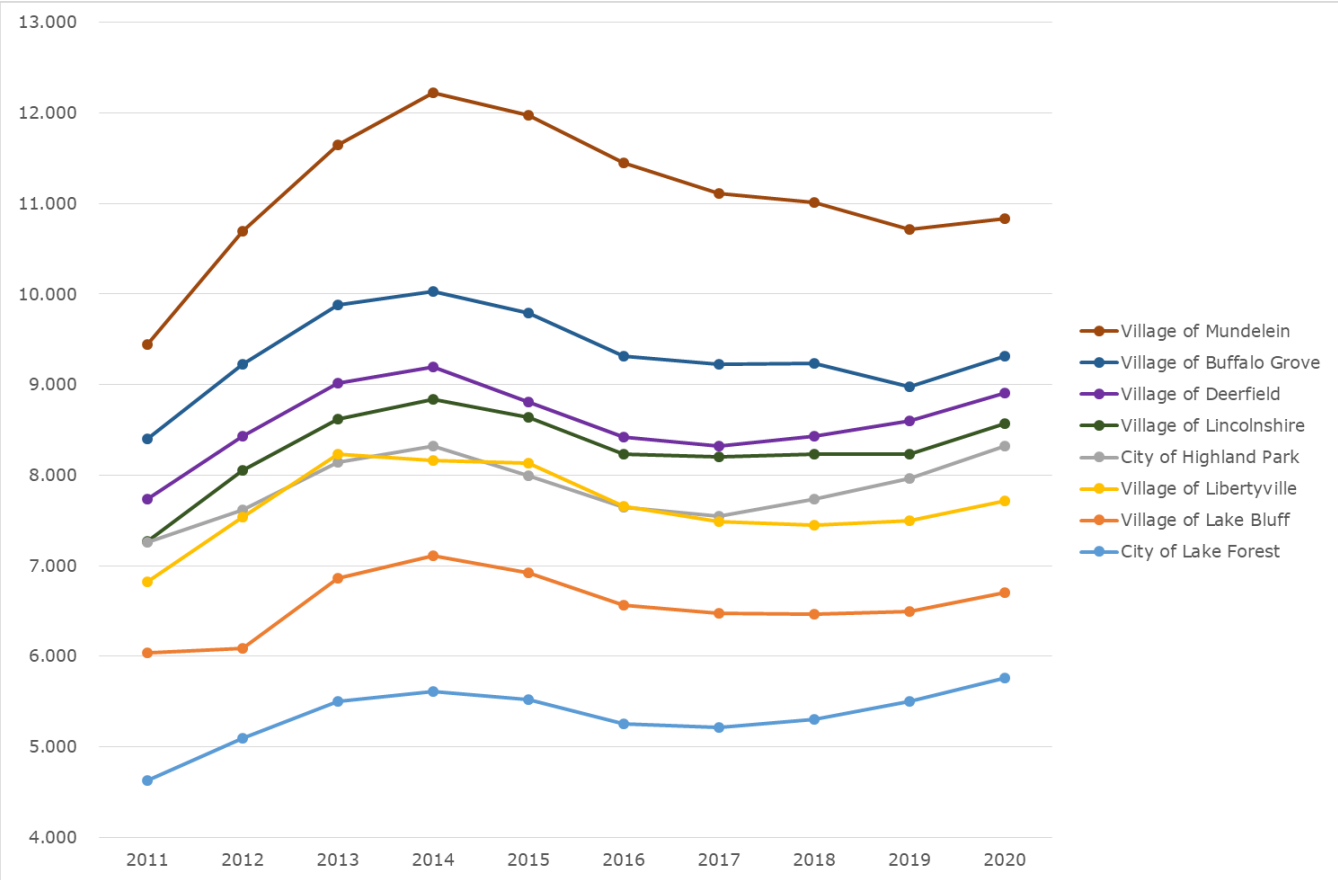


Total Tax Rate Comparison

Includes typical municipal, park, county, township, school, library, fire, and other taxes

Entity	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
City of Lake Forest	4.626	5.099	5.502	5.615	5.524	5.257	5.214	5.301	5.498	5.757
Village of Lake Bluff	6.039	6.085	6.866	7.114	6.918	6.559	6.470	6.467	6.495	6.700
City of Highland Park	7.256	7.612	8.140	8.322	7.995	7.649	7.544	7.738	7.966	8.317
Village of Libertyville	6.820	7.532	8.233	8.164	8.137	7.653	7.489	7.448	7.493	7.714
Village of Lincolnshire	7.271	8.057	8.617	8.839	8.644	8.230	8.199	8.234	8.234	8.570
Village of Deerfield	7.738	8.435	9.019	9.198	8.809	8.425	8.325	8.431	8.595	8.903
Village of Buffalo Grove	8.399	9.222	9.885	10.032	9.794	9.315	9.223	9.235	8.975	9.312
Village of Mundelein	9.448	10.690	11.644	12.227	11.972	11.449	11.117	11.015	10.715	10.834

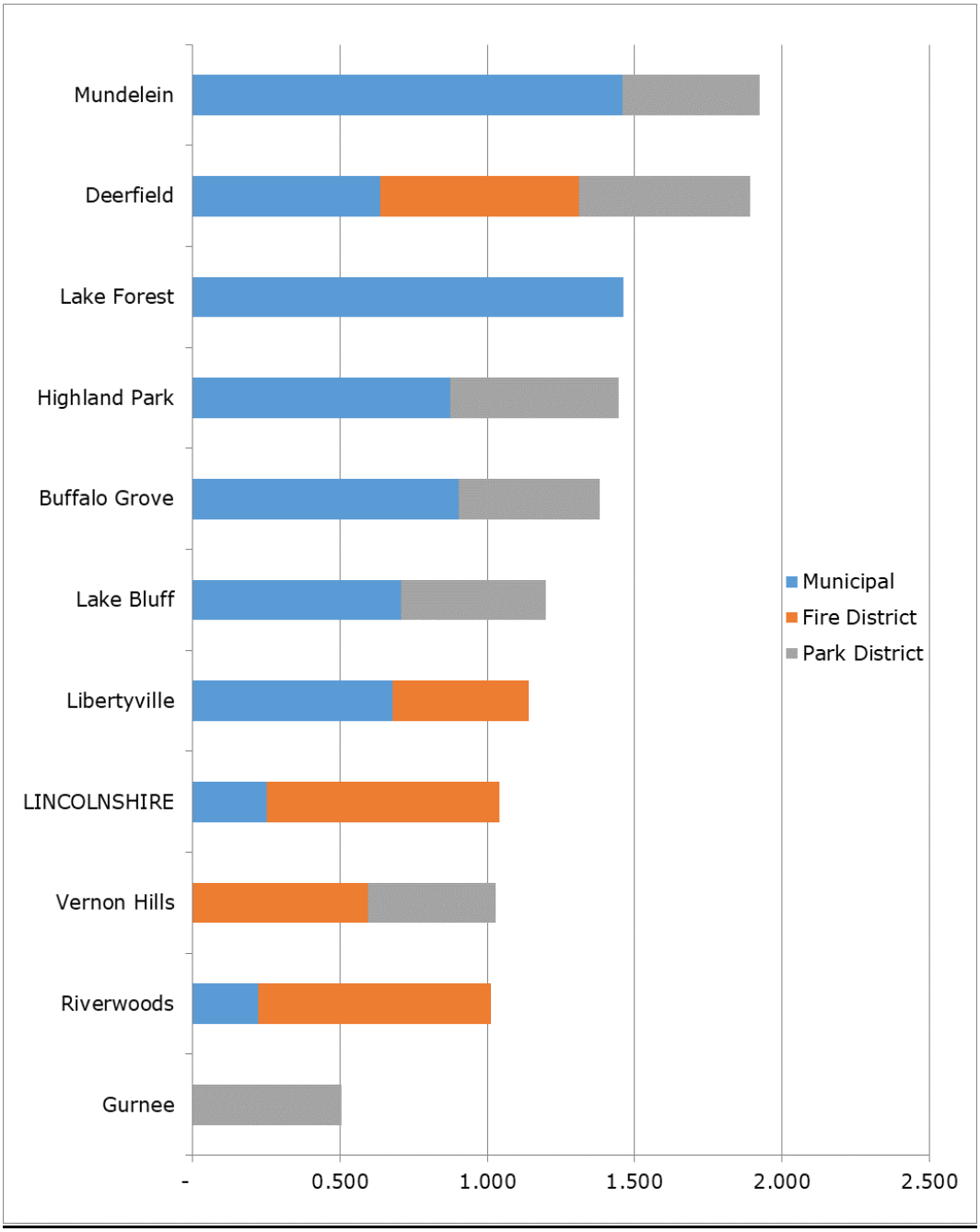
Source: Lake County's County Clerk website > Taxes > Tax Extension Data > Predominant Rates
https://www.lakecountyil.gov/268/Tax-Extension-Data



AREA TAX RATE COMPARISONS - BASIC VILLAGE SERVICES

The 2020 Property Tax Rates compared below include basic services provided by municipal governments including fire services (districts), and parks & recreational services.

2020 Tax Rates



SUMMARY OF LONG-TERM DEBT

Listed below are descriptions of the long term debt issues of the Village.

External Loans

None

Internal Loans

None

GENERAL FUND

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VILLAGE OF

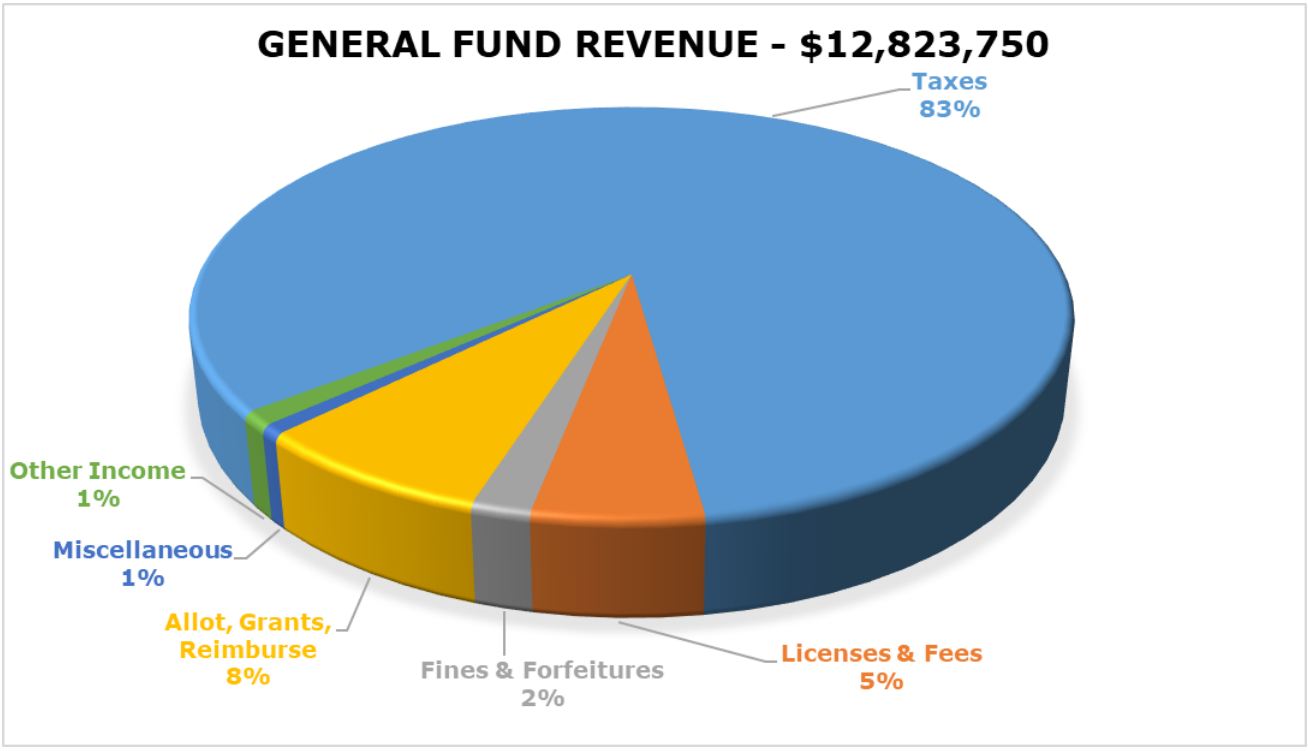
LINCOLNSHIRE

INTRODUCTION: GENERAL FUND

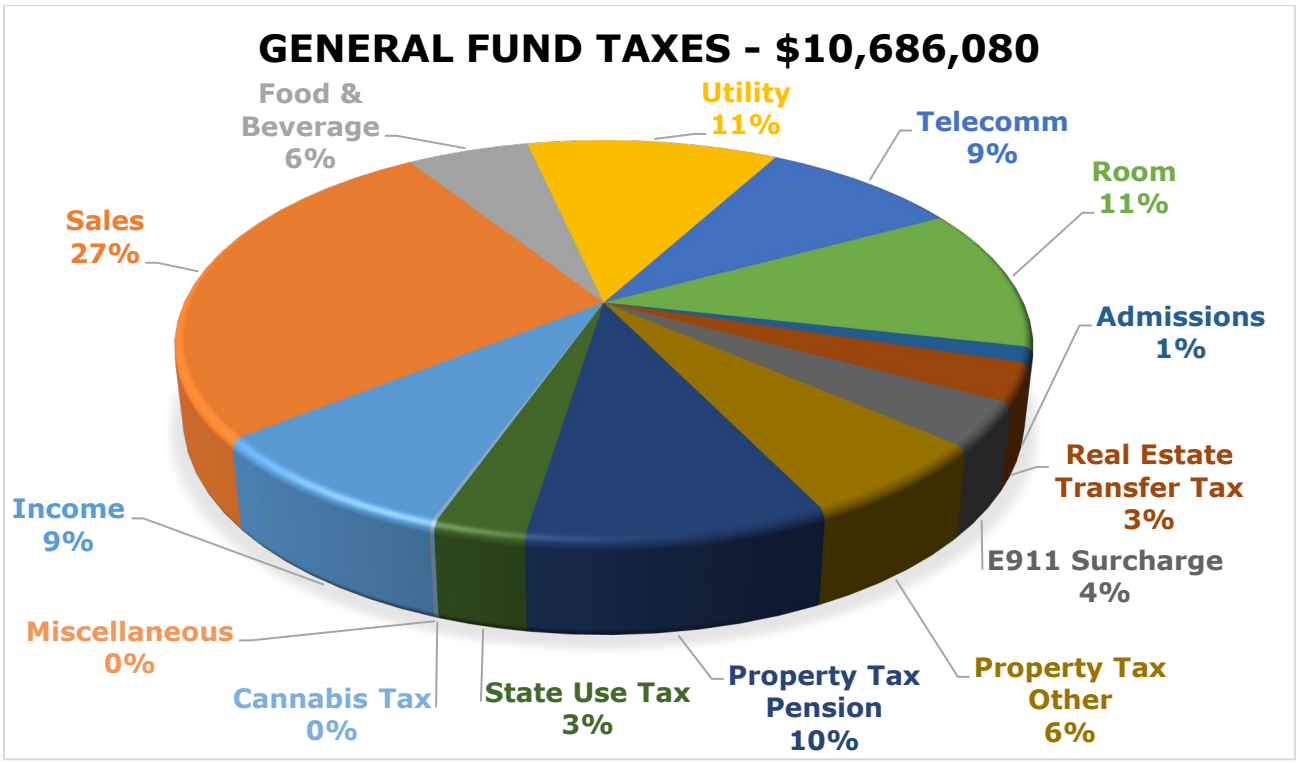
The General Fund is the main operating fund of the Village government. All revenues not required by law or Village policy to be segregated into a separate fund are included here. All expenditures that do not have another designated funding source are also found in this fund. The majority of tax revenue in the Budget is reflected in the General Fund, as are most of the services normally associated with local government: police, street maintenance, zoning and building enforcement, and support services for these functions.

REVENUES & TAXES: GENERAL FUND

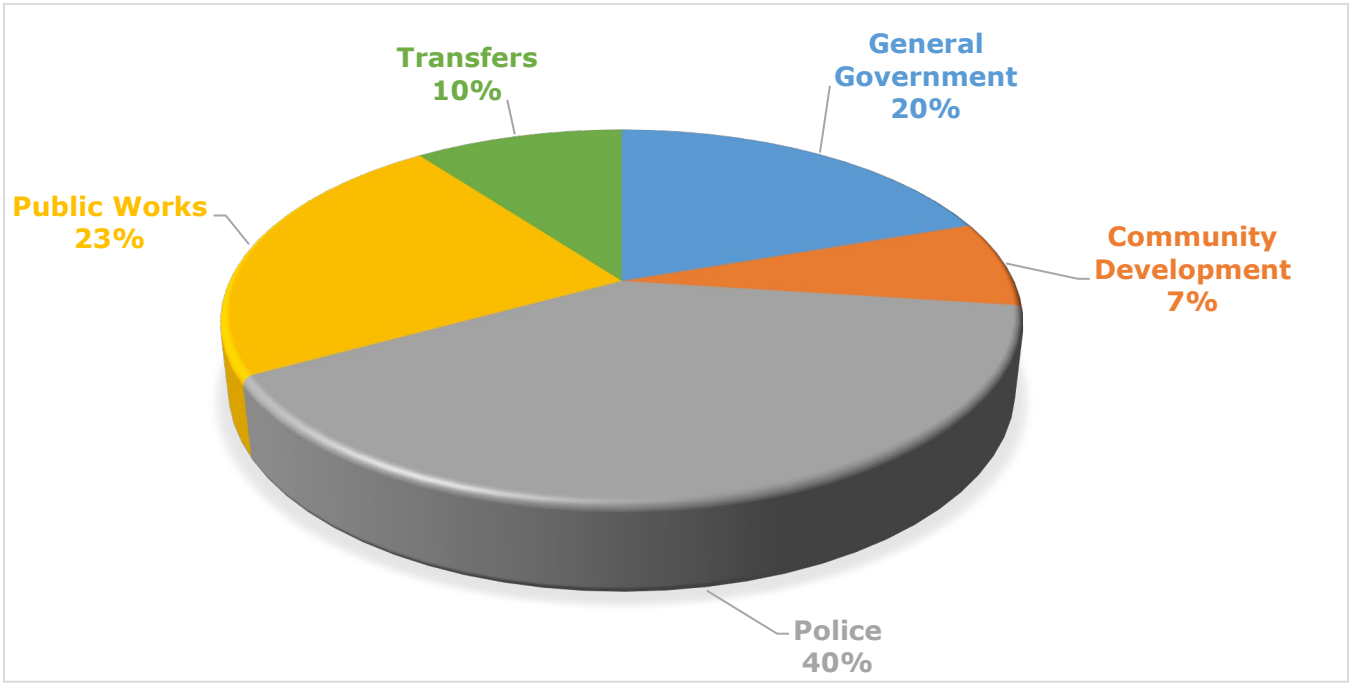
Below are graphs representing Lincolnshire General Fund revenues and expenses:



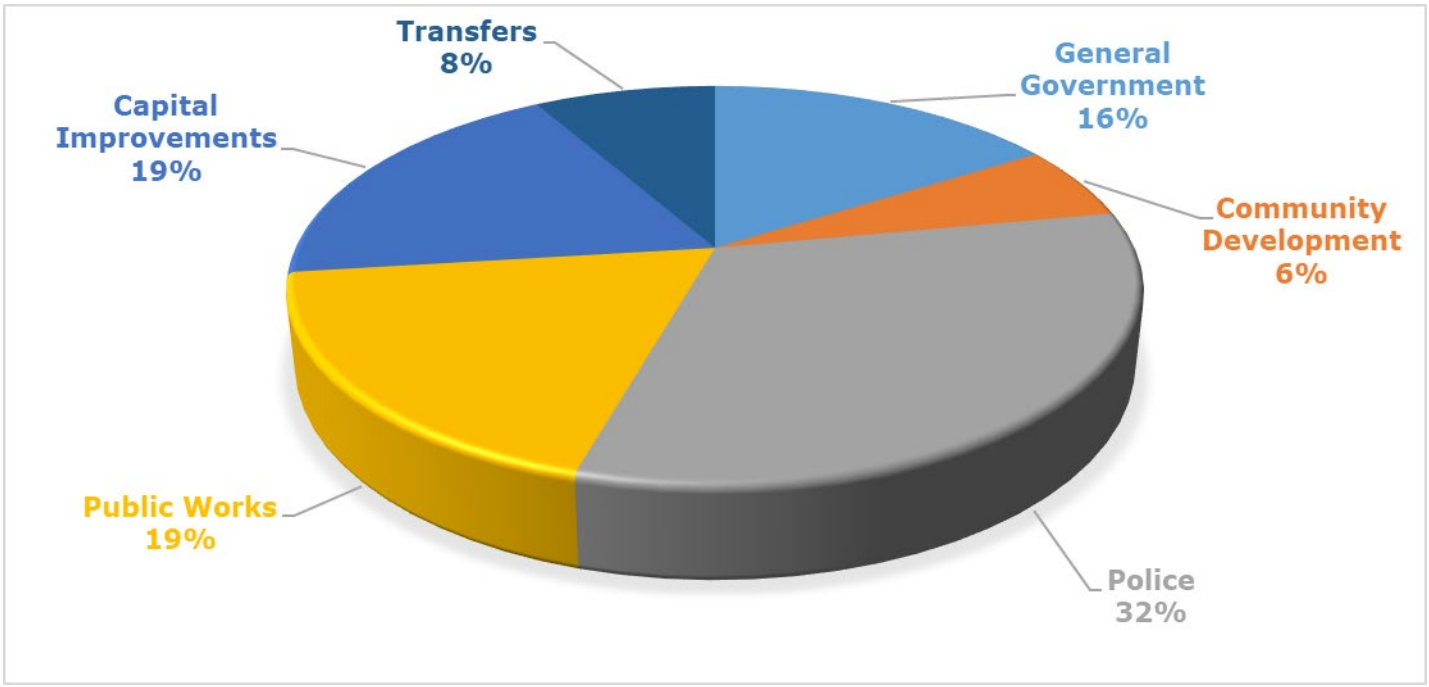
Tax revenue (not related to property tax) makes up the largest portion of General Fund Revenues. The chart below depicts the breakdown of the various taxes.



EXPENDITURES & TRANSFERS: GENERAL FUND



EXPENDITURES & TRANSFERS: GENERAL FUND with Capital Improvements separately classified



FUND SUMMARY: GENERAL FUND

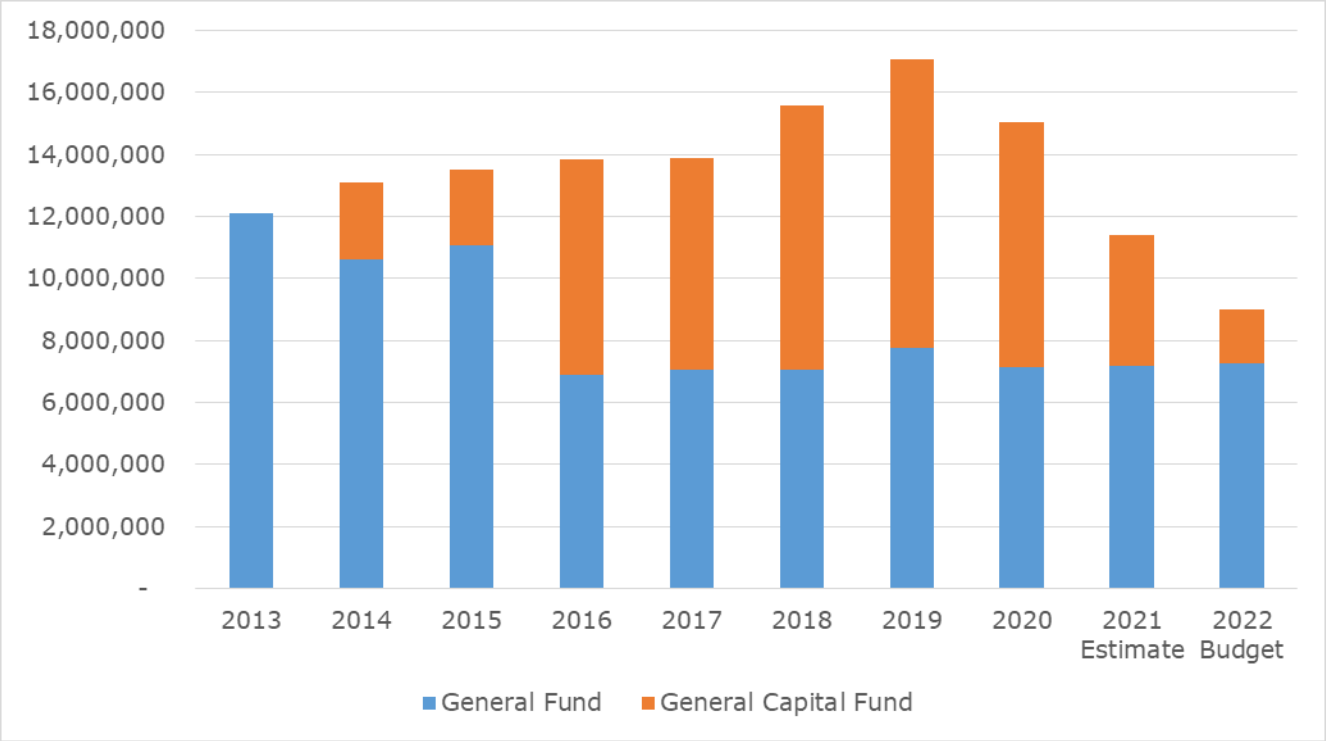
Revenues

	Actual 2019	Actual 2020	Budget 2021	Est. 2021	Budget 2022
Miscellaneous Taxes	12,126,570	8,983,000	10,305,730	10,130,860	10,686,080
Licenses and Fees	747,990	630,620	704,150	584,470	679,870
Fines & Forfeitures	265,030	232,820	216,000	262,000	239,000
Allots, Grants & Reimbursements	438,210	678,790	450,000	978,500	986,000
Miscellaneous Revenue	127,490	67,560	63,500	38,800	92,800
Other Income	431,650	390,680	260,000	100,000	140,000
General Fund Reserves					
TOTAL	$ 14,136,940	$ 10,983,470	$ 11,999,380	$ 12,094,630	**$ 12,823,750**

Expenditures

	Actual 2019	Actual 2020	Budget 2021	Est. 2021	Budget 2022
General Government	2,246,970	2,241,310	2,522,850	2,503,300	2,501,250
Community & Economic Developme	953,510	849,970	914,990	790,100	944,460
Police	4,602,520	4,477,260	4,904,660	4,741,420	5,066,700
Public Works	3,026,490	2,878,530	2,986,130	2,944,180	2,911,920
Debt & Transfers	2,614,000	851,280	307,280	950,000	1,290,000
TOTAL	$ 13,443,490	$ 11,298,350	$ 11,635,910	$ 11,929,000	**$ 12,714,330**

FUND BALANCE HISTORY: GENERAL CAPITAL FUND AND GENERAL FUND



Over the last 10 years, the General Fund balance has shown steady consistency. The above graph illustrates the relationship between the growing operating expenses and debt service as a ratio to the available fund balance. Village Board policy is to maintain at least 75% of operating expenses and debt service in reserve. As a result of prudent fiscal policy and responsible budget management, the Village has been successful in its efforts to add to or maintain its General Fund balance in accordance with the Village Board goal.

The level of a municipality's fund balance can determine its ability to withstand unexpected financial emergencies (i.e., natural disasters, revenue shortfalls or steep rises in inflation). It also can determine the ability to use funds to meet annual capital expenditure needs or to develop a saving plan for large-scale purchases without having to borrow.

Fiscal Year	Dec. 31 Fund Balance	General Capital Fund Balance	General Fund Operating Expenses	% of Gen Fund Balance to Gen Operating Expense
2013	12,113,186	-	7,766,812	156%
2014	10,613,596	2,479,985	8,653,397	123%
2015	11,082,127	2,436,320	8,460,820	131%
2016	6,908,226	6,920,685	8,892,368	78%
2017	7,044,880	6,816,187	9,245,277	76%
2018	7,052,151	8,505,906	8,569,950	82%
2019	7,745,557	9,305,686	9,630,846	80%
2020	7,130,545	7,908,077	9,507,300	75%
2021 Estimate	7,171,307	4,229,476	9,486,770	76%
2022 Budget	7,255,727	1,758,016	9,695,410	75%

REVENUE DETAIL: GENERAL FUND

ACCT DESCRIPTION		Actual 2019	Actual 2020	Budget 2021	Est. 2021	Budget 2022
TAXES						
01-00-70-4010	State Income Tax	780,560	801,130	730,000	915,000	**925,000**
01-00-70-4020	Sales Tax	1,887,390	1,242,260	1,554,800	1,530,000	**1,510,000**
01-00-70-4021	Local Home Rule Sales Tax	1,688,410	1,089,130	1,386,500	1,350,000	**1,350,500**
01-00-70-4025	Food & Beverage Tax	741,920	388,920	631,500	500,000	**592,500**
01-00-70-4030	Utility Tax	1,271,930	1,150,150	1,300,000	1,205,000	**1,220,000**
01-00-70-4032	Telecommunications Tax	1,037,640	953,410	1,010,000	995,000	**975,000**
01-00-70-4040	Room And Admission Tax	2,076,920	581,880	981,200	-	**-**
01-00-70-4041	Room Tax	-	-	-	790,000	**1,225,000**
01-00-70-4042	Admission Tax	-	-	-	30,000	**135,000**
01-00-70-4050	Real Estate Transfer Tax	340,450	495,250	320,000	425,000	**325,000**
01-00-70-4060	Road & Bridge Tax	67,810	56,610	60,000	51,500	**50,000**
01-00-70-4063	Property Tax- IMRF	270,410	238,090	251,200	251,200	**289,710**
01-00-70-4064	Property Tax- FICA	200,510	190,580	201,000	201,000	**210,000**
01-00-70-4065	Property Tax- Police Protection	260,330	185,480	157,000	114,000	**130,000**
01-00-70-4070	Property Tax- Police Pension	852,920	910,150	1,078,130	1,078,130	**1,033,370**
01-00-70-4075	E911 Surcharge JETSB	403,900	367,510	408,200	384,000	**384,000**
01-00-70-4091	State Use Tax	245,470	324,850	230,000	300,000	**315,000**
01-00-70-4095	Cannabis Tax	-	-	-	9,000	**14,000**
01-00-70-4099	Miscellaneous Tax	-	7,600	6,200	2,030	**2,000**
		$ 12,126,570	$ 8,983,000	$ 10,305,730	$ 10,130,860	**$ 10,686,080**
LICENSES & FEES						
01-00-75-4110	Recycle SWALCO Fees	-	-	-	-	**-**
01-00-75-4120	Liquor Licenses	68,500	66,500	70,000	-	**67,000**
01-00-75-4125	Beach Tags	6,840	-	-	-	**-**
01-00-75-4126	Park User Fees	29,680	30,400	10,000	10,000	**20,000**
01-00-75-4130	Amusement Devices	1,370	1,370	1,400	1,300	**1,300**
01-00-75-4135	Application Fees	1,100	450	1,500	750	**1,500**
01-00-75-4140	Engineering Fees	16,920	14,170	15,000	13,000	**14,500**
01-00-75-4145	Planner Fees	15,780	7,370	17,000	22,000	**17,000**
01-00-75-4150	Plan Review Fees	104,700	81,100	80,000	83,500	**80,000**
01-00-75-4155	Annexation Fees	-	-	-	-	**-**
01-00-75-4160	Building Permit Fees	255,650	200,080	220,000	230,000	**200,000**
01-00-75-4161	Bldg-Fire Consult Review/Inspect	32,490	34,220	70,000	25,000	**70,000**
01-00-75-4163	Elevator Inspection Fees	23,120	9,660	20,500	10,000	**20,500**
01-00-75-4164	Engineering Consult Review/ Insp	-	3,940	8,000	-	**8,000**
01-00-75-4165	Acreage Impact Fees	-	-	-	-	**-**
01-00-75-4166	Forester Fees	-	-	-	-	**-**
01-00-75-4170	Misc. Licenses & Fees	1,320	1,040	1,000	1,150	**1,100**
01-00-75-4175	Oversized Vehicle Permit	-	1,980	9,000	8,700	**7,200**
01-00-75-4190	Cable Tv Franchise	181,250	174,810	172,000	168,000	**161,400**
01-00-75-4191	Waste Hauler Fees	750	1,750	750	2,000	**1,000**
01-00-75-4192	Yard Waste Refuse Stickers	8,520	1,780	8,000	9,070	**9,370**
		$ 747,990	$ 630,620	$ 704,150	$ 584,470	**$ 679,870**
FINES & FORFEITURES						
01-00-80-4210	Court Fines	226,190	199,120	200,000	240,000	**215,000**
01-00-80-4230	Alarm Fines & Fees	3,840	7,100	6,000	2,000	**4,000**
01-00-80-4240	Administrative Tow Fees	35,000	26,600	10,000	20,000	**20,000**
		$ 265,030	$ 232,820	$ 216,000	$ 262,000	**$ 239,000**

General Fund Revenue Detail continued

ACCT	DESCRIPTION	Actual 2019	Actual 2020	Budget 2021	Est. 2021	Budget 2022
FUND 01 - GENERAL FUND REVENUES (continued)						
ALLOTMENTS, GRANTS & REIMBURSEMENTS						
01-00-85-4310	Police Grants	29,720	18,540	30,000	20,000	**20,000**
01-00-85-4320	Police Training Reimburse	-	-	-	-	**-**
01-00-85-4335	Miscellaneous Grants	13,830	333,090	-	536,500	**536,000**
01-00-85-4340	Police Services	394,660	327,160	420,000	422,000	**430,000**
		$ 438,210	$ 678,790	$ 450,000	$ 978,500	**$ 986,000**
MISCELLANEOUS REVENUE						
01-00-90-4404	Special Events Revenue	-	3,250	30,000	8,100	**56,000**
01-00-90-4405	Red White & Boom Revenue	46,900	-	-	-	**-**
01-00-90-4407	Boo Bash Revenue	9,670	-	-	-	**-**
01-00-90-4410	Sale Of Surplus Property	13,610	11,770	5,000	14,700	**5,000**
01-00-90-4414	Conservancy Markers	-	-	-	-	**-**
01-00-90-4416	Explorer Post Revenue	3,450	210	3,500	3,500	**3,500**
01-00-90-4418	Traffic Signal Reimburse	3,470	2,520	-	3,300	**3,300**
01-00-90-4430	Other Income	50,390	49,810	25,000	9,200	**25,000**
		$ 127,490	$ 67,560	$ 63,500	$ 38,800	**$ 92,800**
OTHER INCOME						
01-00-95-4510	Interest Income	298,700	326,650	260,000	100,000	**140,000**
01-00-95-4515	Gain (cr)/ Loss (dr) On Sale Of A	132,950	64,030	-	-	**-**
		$ 431,650	$ 390,680	$ 260,000	$ 100,000	**$ 140,000**
TOTAL REVENUE		$ 14,136,940	$ 10,983,470	$ 11,999,380	$ 12,094,630	**$ 12,823,750**
USE OF RESERVES		$ -	$ -	$ -	$ -	
FUNDS AVAILABLE		$ 14,136,940	$ 10,983,470	$ 11,999,380	$ 12,094,630	**$ 12,823,750**

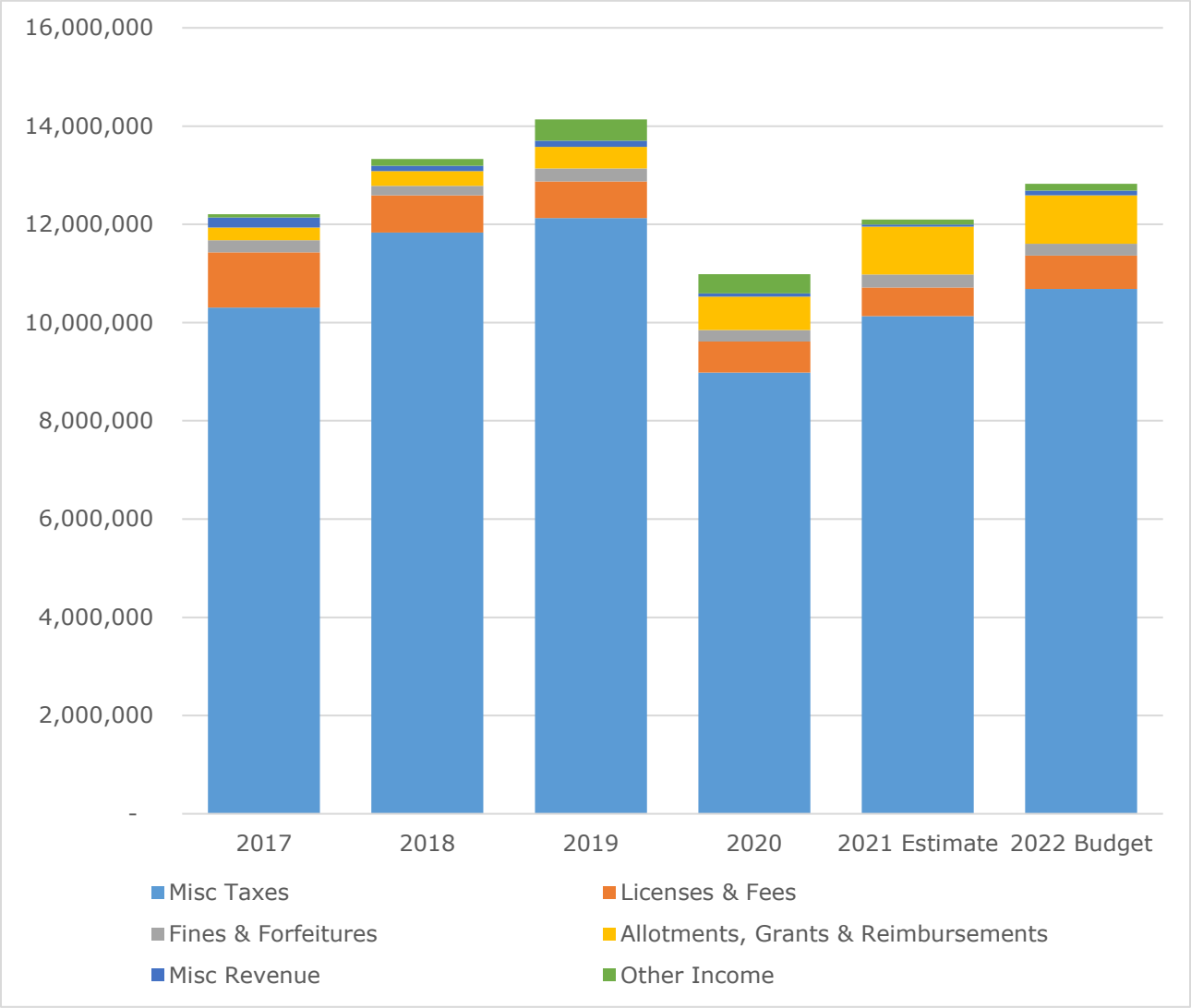
EXPLANATION OF REVENUE SOURCES: GENERAL FUND

The Explanation of Revenue Sources is intended to give readers an analysis of the calculation of each revenue amount budgeted for the upcoming fiscal year. The total General Fund revenues for the upcoming Fiscal Year 2022 are expected to increase 6.9% ($824,370) compared to last year's budgeted revenues. The table below summarizes the major categories of revenue.

The following pages reflect a summary of the various General Fund revenues, their sources and the assumptions made in predicting their yield for the coming year. Also included are discussions of revenues in an account-by-account description of general government activity, projected expenditures and special projects for 2022.

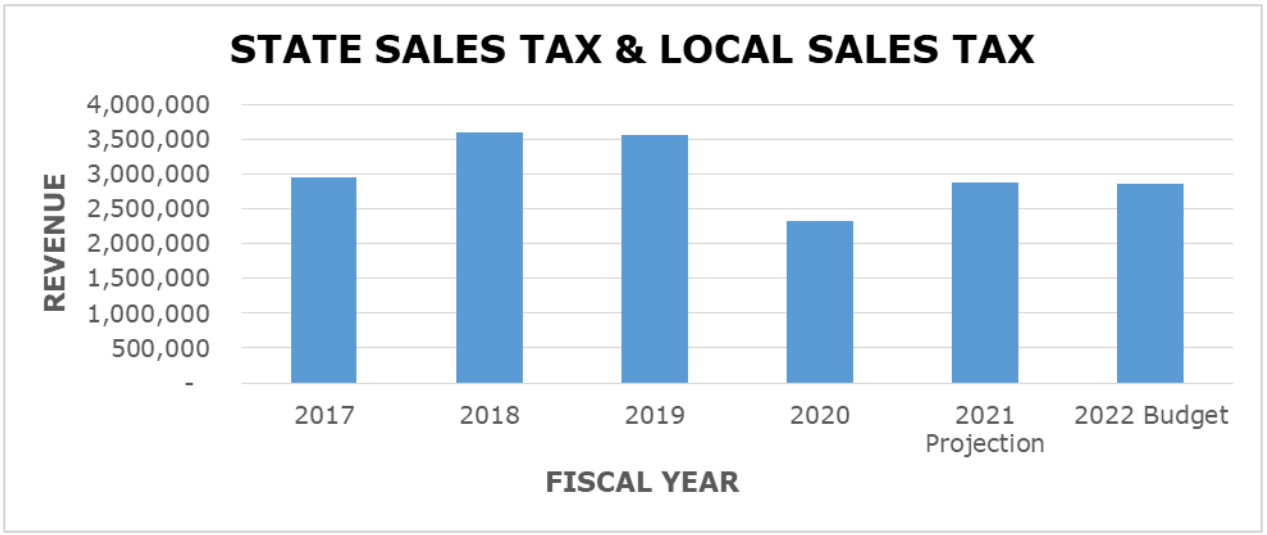
Category	Budget Budget 2021	Proposed Budget 2022	Change in Dollars	Percent Difference
Misc Taxes	$10,305,730	$10,686,080	$ 380,350	3.7%
Licenses & Fees	$ 704,150	$ 679,870	$ (24,280)	-3.4%
Fines & Forfeitures	$ 216,000	$ 239,000	$ 23,000	10.6%
Allotments, Grants & Reimbursements	$ 450,000	$ 986,000	$ 536,000	119.1%
Misc Revenue	$ 63,500	$ 92,800	$ 29,300	46.1%
Other Income	$ 260,000	$ 140,000	$(120,000)	-46.2%
Total	$ 11,999,380	$ 12,823,750	$ 824,370	6.9%

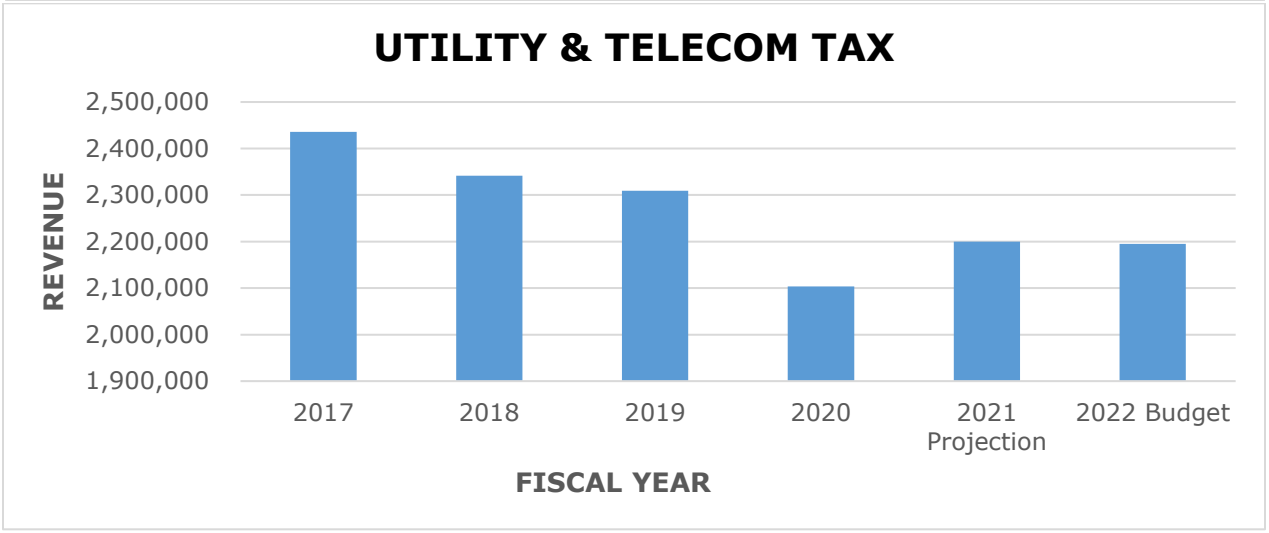
HISTORICAL REVENUES: GENERAL FUND

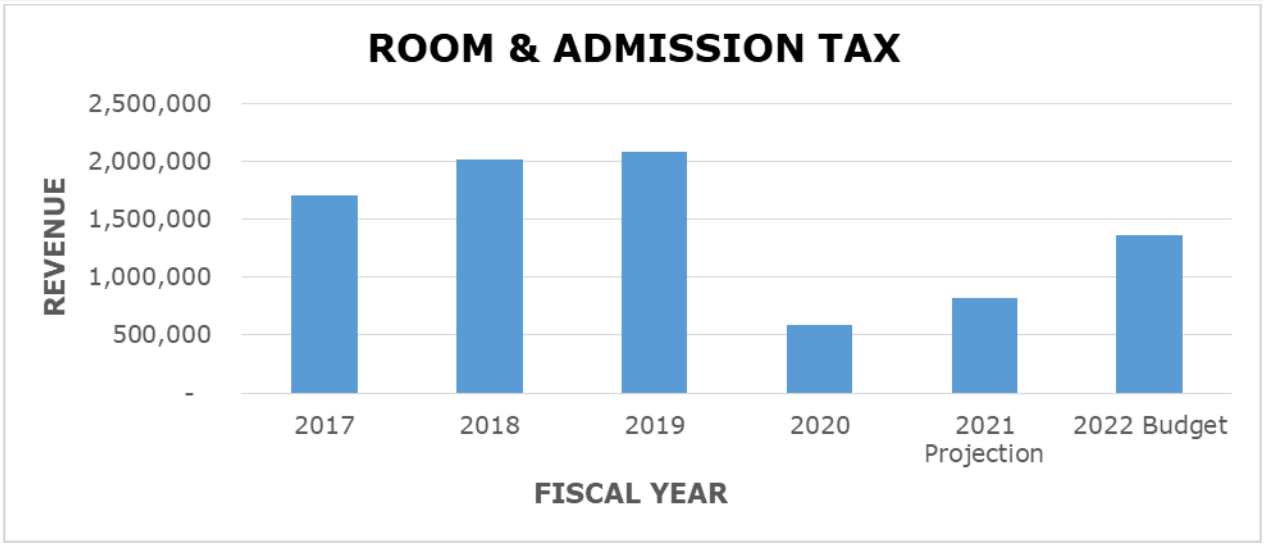


MAJOR REVENUE SOURCES: GENERAL FUND

Five types of revenue sources account for 57.1% of the total projected revenues for FY 2022. (This does not include use of reserves) These revenues are outlined as follows:







SUMMARY OF REVENUES: GENERAL FUND

Taxes

State Income Tax

Illinois State Income Tax is allocated to Lincolnshire on a per capita basis. The final results of the 2020 Census saw the population of Lincolnshire increase from 7,275 to 7,940 (9% increase). This will ultimately result in the Village of Lincolnshire receiving a larger disbursement due to the overall state population decreasing slightly. The FY 2021 year end estimate is projected to come in over budget by 25%, and the 2022 budget amount is 1% above the FY 2021 estimate.

Sales Tax

1% of Illinois Sales Tax collected within Lincolnshire is remitted to the Village. Sales tax saw a large decrease in FY 2020 and FY 2021 due to the ongoing impacts of COVID-19. Sales tax has been steadily increasing as a result of the COVID-19 vaccine and businesses re-opening. This revenue source has not fully rebounded to pre COVID-19 levels though. The total sales tax revenue for FY 2021 is projected to come in slightly above budget at $1.53 million. Based on a conservative budget approach, 75% of 2019 sales tax revenue, which equates to $1.51 million, will be budgeted in FY 2022. The Village should also see a slight increase due to the first full year of Fat Rosie's restaurant and the opening of Poke Bros and Chipy's Café eateries.

Local Home Rule Sales Tax

In addition to the 1% of Illinois Sales Tax collected within Village limits, Lincolnshire implemented a 0.5% increase in the Home Rule Sales Tax, effective July 1, 2017. This increase raised the total Home Rule Sales Tax to 1%. The increase was largely due to the loss of two major sales tax contributors in 2016. Home Rule Sales Tax largely follows the same trends as Sales Tax. Total Home Rule Sales Tax for 2021 is expected to be approximately $1,386,000, which reflects a decrease of $97,500 (-6.6%) over the FY 2020 budget. The State of Illinois assesses a 1.5% administrative fee for the collection of Home Rule Sales Tax.

Food & Beverage Tax

The 1% Food & Beverage Tax went into effect November 1, 2017, for food / beverage items sold for immediate consumption within the Village. The tax met revenue projection expectations prior to the COVID-19 pandemic which largely impacted the food and beverage industry. The budgeted Food & Beverage tax for FY 2022 reflects a decrease of $39,000 (-6.2%) as compared to the FY 2021 budget.

Utility Tax

A 5% tax on specific utility sales (electricity and gas) within the Village limits. This line item is expected to remain relatively flat from year to year.

Telecommunications Tax

The tax rate on landlines and cellular service is 6%. The FY 2022 budgeted revenues are $35,000 (-3.5%) less than the FY 2021 budget. The Village saw a decrease in this revenue source due to office buildings being closed as a result of COVID-19.

Room Tax

The Village of Lincolnshire imposes a 5% tax on hotel room rentals. Hotel revenues were down significantly in 2020 due to the COVID-19 pandemic. Although there's been an uptick in hotel activity in 2021, this revenue line item is not expected to meet pre–COVID-19 levels until FY 2024. The FY 2022 budget amount is $1,225,000 which is equal to 75% of FY 2019 revenue.

Admissions Tax
The Village of Lincolnshire imposes a 1.5% tax on live theater and 4% tax on movie theaters. Admission tax was one of hardest hit revenue sources due to COVID-19 based on a percentage decrease. In 2019, admission tax brought in a total of $268,000, where the total revenue in 2020 was $51,000 (-81%). Due to the forced closures of theatres, the 2021 projection is $30,000. The Village is hopeful that the Marriott Theatre and Regal Movie Theatre will see an uptick in 2022. The total budget amount for this fiscal year is $135,000.

Real Estate Transfer Tax
$3.00 per $1,000 in selling price for realty transfers within the Village. Staff made the following assumptions in the projection of this revenue.

- The average value of a single family home sold was $626,000; down from. The average value of a condominium sold was $317,700; and the average townhome sold for $503,000 (through September of 2021).
- Conservative projections do not include commercial transfers in the budget.
- FY 2021 saw a large increase in the number of homes sold. Using a conservative budget approach, the revenue amount in FY 2022 equals $325,000.

Road & Bridge Tax
The portion of Vernon Township Road & Bridge Tax allocated to the Village. The FY 2022 budget includes $2,000 in revenue which is a 1.5% decrease from the FY 2021 projection.

Property Tax
This is the portion of the property tax bill levied to fund the Village of Lincolnshire general pension obligation and police protection expenses. The amount levied for collection in FY 2022 is expected to increase $18,639 (2.0%) compared to for the levy collected in FY 2021; however, the actual tax rate is expected to stay at 0.250 per $100 of assessed valuation.

State Use Tax
Illinois tax on items purchased out of state for use or consumption within the state and based upon a per capita distribution to municipalities. Similar to Income Tax, Use Tax is distributed to municipalities based on a per capita basis. With the expectation of a population increase from to the 2020 census, the budget amount is increasing from $230,000 in FY 2021 to $315,000 in FY 2022 (37%).

Cannabis Tax
The state of Illinois legalized the sale of recreational cannabis in 2019 and the Village subsequently received its first tax payment in FY 2020. Cannabis tax is distributed to all Municipalities in Illinois based on their population. The FY 2021 projection for this revenue source is $9,000. Sales are expected to increase throughout the State in 2022 which is resulting in an increased budget amount of $14,000 in FY 2022.

Licenses and Fees

Liquor Licenses
Licenses to permit sale of alcoholic liquor. Projected revenue is based on existing, authorized licenses.

Beach Tags
User fees for swimming and beach privileges at Spring Lake. The FY 2022 budget shows elimination of this revenue account, as swimmers and beach users will not pay for tags and use Spring Lake at their own risk via the elimination of seasonal lifeguards.

Park User Fees
User fees for the recreational use of North Park by Lincolnshire Sports Association and others. Includes payment for field usage and electricity cost for field lighting. The FY 2022 budget reflects a $10,000 (50%) reduction in park user fees; however, this number may end higher depending upon park activities related to club and travel leagues coordinated by Lincolnshire Sports Association.

Amusement Devices
Licenses to permit operation of vending machines and electronic games. Projected revenue is based on existing authorized amusement devices and supplier's licenses with no change in fee.

Application Fees
Fees for processing annexations, planning and zoning requests, as well as recapture district administration. The number of applications is anticipated to stay flat in FY 2022.

Engineering Fees
Fees for in-house engineering review of non-subdivided site improvements. Reviews are anticipated to equal the amount in 2021.

Planner Fees
Fees for in-house planning and zoning compliance review. Planner fees are expected to increase $3,000 (21.4%) in FY 2021 due to previously-approved fee increases for planning and zoning petitions.

Permit Review / Inspection Fees
Fees generated from review of construction documents. The number of plan reviews is anticipated to stay the same compared to FY 2021 based on historical activity and anticipated development.

Annexation Fees
No funds are budgeted at this time for this fee.

Building Permit Fees
The total cost of a building permit for an addition or new construction, minus the costs charged by the Village’s inspection vendor. The FY 2022 budget for this line item decreased slightly compared to FY 2021 new home constructions.

Acreage Impact Fees
A $1,300 per acre fee collected prior to recording the final plat of subdivision, to cover the costs of providing Village services prior to the placement of the property on the tax rolls.

Miscellaneous Licenses & Fees
All other licenses and fees required by Village Code not covered above. Examples include licenses for solicitors, chemical spray operators. The major revenue source is elevator inspection fees. No growth is projected.

Cable TV Franchise
A fee paid by Cable TV franchisees for operating within the Village, which equals 5% of gross receipts. A decrease of $10,600 ($7,000) is projected for FY 2022 due to residents opting to change from traditional cable services to streaming applications.

Waste Hauler Fee
A registration fee paid by all waste haulers authorized to operate within the Village.

Fines and Forfeitures

Court Fines
Court-levied fines for violations of Village Code provisions. Fines are anticipated to be stable compared to FY 2021 budgeted amounts.

Alarm Fines & Fees

Charges for Police investigation of false alarms by security systems in excess of the allotted number allowed by the Village Code. The FY 2022 budget assumes a $2,000 decrease (50%) from the FY 2021 budget due to historical activity.

Administrative Tow Fee
A fee assessed to the owners and/or drivers of vehicles that are in the commission of certain offenses. Historically, these fees have offset internal Village administrative costs associated with the seizure and towing of the vehicle(s) in question. The FY 2022 budget is $10,000 more than the FY 2021 budget.

Allotments, Grants, and Reimbursements - Police Grants
The Police Department anticipates receiving potential mini-grants from IDOT to be used for speed enforcement campaigns to reduce accidents during holidays. A $1,000 decrease (-21.1%) is shown in FY 2022.

Training Reimbursement
Limited amount of reimbursement grant for new officer training.

Miscellaneous Grants
Village staff pursues various grants as grant notices are made. In 2021, the U.S. Congress passed the American Rescue Plan Act. Included in this act is a disbursement of funds to all municipalities in the USA. The Village of Lincolnshire is receiving a total of $1.07 million, of which half is received in 2021, and the other half in 2022.

Police Services
This revenue includes reimbursement for police/school liaison services performed by the Police Department at Stevenson High School when school is in session, City Park, and miscellaneous special overtime. This line item also includes video and audio tape purchases and other miscellaneous Police Department revenues.

Miscellaneous Revenue

Special Event Revenue

Line items in this revenue section highlight budgeted revenue related to various community special events including Fourth of July, Heroes Night, and Boo Bash. This line item shows a $23,000 reduction (-44.2%) versus the FY 2020 budget, due to anticipated caps on congregate groups related to COVID-19, and the inability to host one or more community events.

Sale of Surplus Equipment

Proceeds from the sale of used equipment.

Other Income

Includes winter plow service to private property, miscellaneous chargeable work, and sale of code books, maps, insurance reimbursements, and meeting video and audio tapes.

Interest Income

Revenue from the investment of cash and cash reserves. Lincolnshire's interest rate of returns fluctuate based on account type, maturity dates, and financial institution. Current holdings include: Public Funds Checking .05%; Money Market .15%- .60%; Certificate of Deposits 2.15%- 2.25%; Investment Pool 2.52%- 3.83%; and Fixed Income & Taxable Bonds 2.10%. The FY 2022 budget assumes a significant decrease from the FY 2021 budget based on difficulty predicting interest rates for FY 2022.

THE OVERHEAD RATE

When Village staff provides services on private property or to property owners, as opposed to services provided for the overall public good, the private property owner is charged an hourly "overhead" rate.

Just as private sector contractors build the "cost of doing business" into their rate structures, the Village attempts to recoup costs not expended for the benefit of the entire community when services are performed for individuals. The purpose of the overhead rate is to recapture the Village's organizational costs in these situations. The rate is applicable to a number of areas that produce billable work to outside parties. These "billable" services are not provided for the benefit of all residents, and are thus charged to the user based on an hourly rate. These services include:

- Plan reviews by Village staff for developers (i.e., engineering, landscaping, and building)
- Work performed by Public Works crews outside of normal duties (i.e., cleanup of blighted areas, trimming of landscaped areas infringing on the right-of-way)
- Snow plowing and salting services on private streets by contract

The overhead rate calculation is derived from three components. The three components reflect the cost of the Village's annual operation.

- Component one is the total of General Fund operating expenditures (budgeted) for the upcoming fiscal year.
- Component two consists of the tax levy the Village requires to fund its bonded debt and public safety services.
- Component three is the total full-time employee hours employed by the Village.

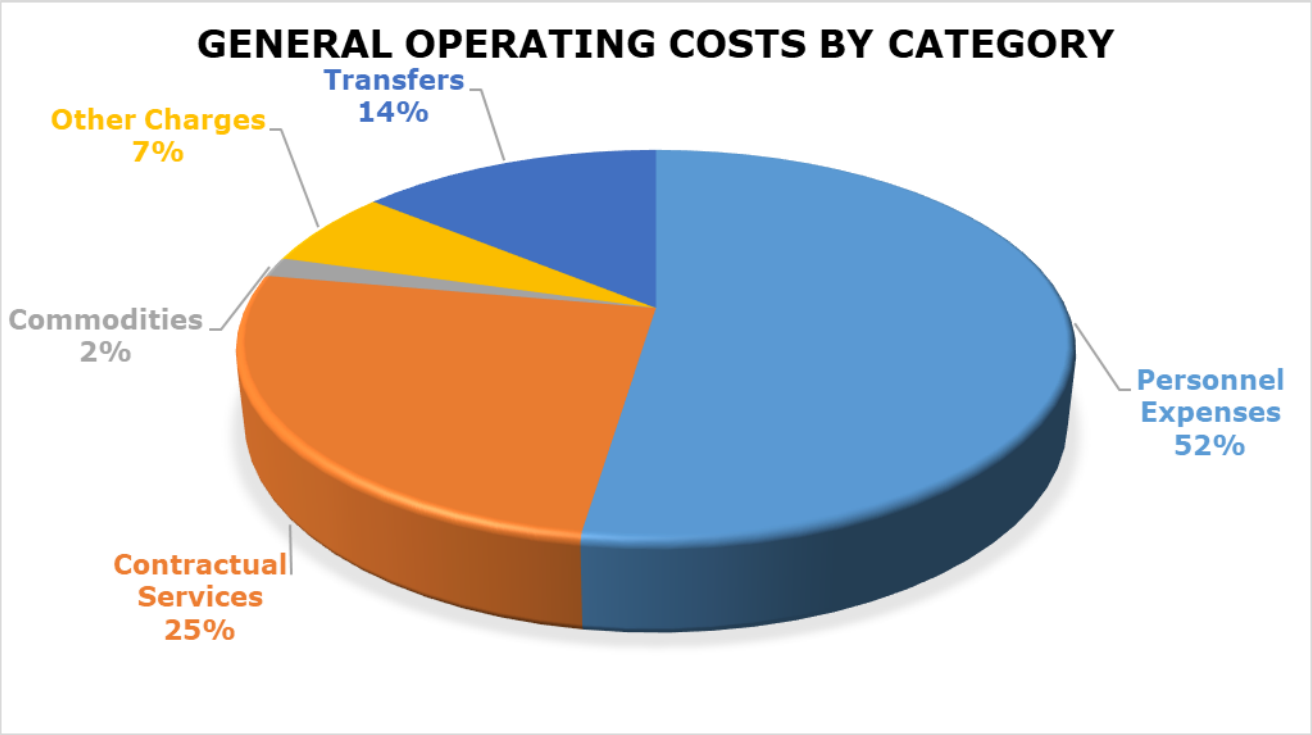
Total General Fund Operating Expenses (Budgeted)	$12,714,330.00
Less: Transfers & Debt	$850,000.00
Plus: Bonded Debt	$0.00
Total	**$13,564,330.00**
Divided by:	
Total Full Time Employees	60.25
X 2,080 Hours	$125,320.00
Total	**$108.24**

In Fiscal Year 2022, the overhead rate will be: $108.24 per Labor Hour Billed

EXPENDITURE SUMMARY: GENERAL FUND

	Actual 2019	Actual 2020	Budget 2021	Est. 2021	Budget 2022
01 ADMINISTRATION	348,650	381,460	452,840	468,920	510,330
02 FINANCE	336,830	345,320	349,030	381,040	327,390
05 POLICE	4,602,520	4,477,260	4,904,660	4,741,420	5,066,700
08 COMMUNITY & ECON DEVELOPMENT	953,510	849,970	914,990	790,100	944,460
12 INSURANCE / COMMON EXPENSES	1,561,490	1,514,530	1,720,980	1,653,340	1,663,530
20 PW ADMINISTRATION	265,660	259,550	258,660	250,080	279,170
21 PW STREETS & STORM WATER	1,233,710	1,243,670	1,191,620	1,246,480	1,106,230
22 PW FORESTRY & PARKS	1,348,000	1,222,570	1,368,950	1,283,140	1,369,900
25 PW FACILITIES	179,120	152,740	166,900	164,480	156,620
26 DEBT & TRANSFERS	2,614,000	851,280	307,280	950,000	1,290,000
TOTAL	$ 13,443,490	$ 11,298,350	$ 11,635,910	$ 11,929,000	**$ 12,714,330**

EXPENDITURES BY CATEGORY: GENERAL FUND



Personnel Expenses	6,662,370
Contractual Services	3,235,140
Commodities	210,020
Other Charges	819,950
Transfers	1,786,850
Total	**12,714,330**

PROGRAM ACTIVITY SUMMARY

General Fund	Administration	01-01

Function

The Administration Department provides support services to the Village Board, Village Clerk, and various standing committees and commissions, as well as the overall day-to-day management activities of the Village Manager's Office. Under the Council-Manager form of government, policy is set by the Mayor and Board of Trustees, and the Village Manager is responsible for implementation of that policy. The Village Manager is responsible for all day-to-day operations of the Village and supervises the Department Managers who oversee the Village's other four departments: Community & Economic Development, Finance, Police, and Public Works. The four departments comprise public safety and protection functions such as: police protection and crime prevention; building safety, public streets, parks, and utilities (such as the public water supply); and sanitary and storm sewer functions. Additionally, the Administration Department is responsible for coordinating the Village's information systems needs and public information activities including: print newsletter, website, weekly e-newsletter, business e-newsletter, and social media. As the focal point for the Village's communication efforts, the Village Manager serves as the principal staff spokesperson regarding Village matters. The Annual Budget is prepared jointly by the Administration and Finance Departments.

Significant Goals/Objectives

The Administration Department's goals for 2022 are below. In addition, goals pertaining to all Village departments are included after the Administration Department's specific goals. Many of these Village-wide goals will require resources / direction from the Administration Department.

Administration / All Village Departments Goals

- *Technology Committee / Technology Strategic Plan*: Advance the inter-departmental committee to review existing technology and evaluate organizational needs to assist in creation of a Technology Strategic Plan and Capital Plan, based on GovIT Consortium Lincolnshire-specific IT initiatives.

- *Improved Technology Infrastructure*: Execute on key technology projects to position the Village for future growth and innovation. Projects include implementation of Office 365; a new Voice-over-Internet Protocol phone system; enhanced server infrastructure; two-factor authentication for select services/software; and a mobile device management system.

- *Update Performance Evaluation Tool*: Work with all departments to review existing performance evaluation tool and update as necessary. Ensure performance evaluation document reflects the Lincolnshire Way set of values. Train all supervisors on performance evaluation best practices for consistent scoring across all departments.

- *Position Description Review / Update*: Work with all departments to review existing position descriptions and update as necessary. Ensure position descriptions accurately reflect duties and responsibilities, as well as required skills, knowledge, and abilities.

- *Policy Review*: Finalize review of internal and external policies, update as necessary and make recommendation to Village Board for approval. Comprehensive policy update last occurred in 2012.

- *Increase Use of Online Service Request Portal*: Develop and promote regular communication to publicize BS&A Online and the ability for residents, businesses, and contractors to do business with the Village virtually. Measure increase / decrease of online submittals and related documents.

- *Storm Sewer Utility Fee*: Implement new storm sewer utility fee within utility billing system. Upon implementation of fee, launch community education campaign as well as determine long-term financing options available.

- *South Village Green Road Maintenance*: Determine future maintenance plan, funding, and responsibility in partnership with the South Village Green Homeowners Association.

- *Drone Program Policy and Work Plan*: Develop policy for appropriate use of drone footage and how footage can be captured. Identify departmental needs for drone footage and develop an annual work plan / calendar to aid with programming and resource management. Identify opportunities for cross-training across departments.

All Village Departments

- Review the complete list titled "Fiscal Year 2022 Goals" in the "Organizational Information" section

Major Budget Changes

- *Regular Salaries:* The salary and benefits for the Assistant Village Manager/Community & Economic Development Director position is split between the budgets for Administration (01-01) and Community & Economic Development (01-08) to more accurately capture duties and resources provided by the position.

- The FY 2022 Budget also reflects the first full year of funding for the Management Analyst position which is the primary reason for the increase in Regular Salaries.

- The FY 2022 Budget reflects not Part Time Wages as the intern position transitioned to full-time Management Analyst in mid-year through 2021.

- Aside from the noted changes above, the Administration budget is largely unchanged compared to the Fiscal Year 2021 Budget.

Capital Projects

- None

PROGRAM ACTIVITY SUMMARY

General Fund	Administration	01-01

Expenditure Summary

	Actual 2019	Actual 2020	Budget 2021	Est. 2021	Budget 2022
Personnel Expenses	311,810	354,680	417,740	440,400	476,500
Contractual Services	330	-	3,200	-	3,200
Commodities	-	-	-	-	**-**
Other Charges	36,510	26,780	31,900	28,520	30,630
TOTAL	$ 348,650	$ 381,460	$ 452,840	$ 468,920	**$ 510,330**

Performance Indicators

	Actual 2019	Actual 2020	Budget 2021	Est. 2021	Budget 2022
Village Board meetings	50	47	65	74	65
Ordinances prepared	36	49	35	38	35
Resolutions prepared	17	15	15	11	15
Newsletter/resident mailings	4	3	4	4	4
E-News messages sent	86	119	90	92	90
E-News subscribers	1,517	1,622	2,900	3,177	3,200
Facebook likes	1,808	1,994	1,400	1,950	1,900
Twitter followers	1,071	1,200	1,200	1,260	1,300
General fund property tax levy	-	-	-	-	-

Staffing (Full Time Equivalents)

	Actual 2019	Actual 2020	Budget 2021	Est. 2021	Budget 2022
Village Manager	0.80	0.80	0.80	0.80	0.80
Asst Village Manager/CED Director	0.00	0.50	0.50	0.50	0.50
Administrative Assistant	0.80	0.80	0.80	0.80	0.80
Management Analyst	0.00	0.50	0.50	1.00	1.00
Administrative Intern	0.50	0.50	0.50	0.00	0.00
Total	2.10	3.10	3.10	3.10	3.10

PROGRAM DETAIL

General Fund	Administration	01-01

Expenditure Detail

ACCT	DESCRIPTION	Actual 2019	Actual 2020	Budget 2021	Est. 2021	Budget 2022
PERSONNEL EXPENSES						
01-01-60-1000	Regular Salaries	242,530	254,890	331,200	340,000	**395,000**
01-01-60-1500	Part Time Wages	18,510	35,000	20,000	18,700	**-**
01-01-60-2000	Overtime Salaries	310	30	-	-	**-**
01-01-70-9101	IMRF Contribution	35,530	47,550	43,650	54,000	**51,000**
01-01-70-9200	FICA Expense	14,930	17,210	22,890	27,700	**30,500**
		$ 311,810	$ 354,680	$ 417,740	$ 440,400	**$ 476,500**
CONTRACTUAL SERVICES						
01-01-61-3000	Equipment Maintenance	-	-	200	-	**200**
01-01-61-4000	Professional Services	-	-	1,500	-	**1,500**
01-01-61-4024	Prof Svc- Misc	330	-	1,500	-	**1,500**
		$ 330	$ -	$ 3,200	$ -	**$ 3,200**
OTHER CHARGES						
01-01-63-1000	Memberships	13,750	12,670	16,500	13,500	**14,380**
01-01-63-2000	Vehicle Allowance	5,400	4,800	4,800	4,800	**4,800**
01-01-63-3000	Professional Development	6,060	950	3,500	3,020	**4,500**
01-01-63-4000	Publications	630	420	600	620	**590**
01-01-63-5000	Classified Ads	2,630	570	1,000	1,030	**1,030**
01-01-63-7000	Boards & Commissions	2,150	-	700	700	**700**
01-01-63-9000	Business Expenses	5,890	7,370	4,800	4,850	**4,630**
		$ 36,510	$ 26,780	$ 31,900	$ 28,520	**$ 30,630**
TOTAL DISBURSEMENTS		$ 348,650	$ 381,460	$ 452,840	$ 468,920	**$ 510,330**

PROGRAM ACTIVITY SUMMARY

General Fund	Finance	01-02

Function

The Finance Department's core function is the preparation of the financial forecast and financial statements for internal and external users. The Annual Budget is jointly assembled by the Finance and Administration Departments. Financial staff duties include, accounts receivable, accounts payable, bookkeeping, customer service, payroll processing, utility billing and collection. Utility bills (water, sanitary sewer, and storm sewer) bills are mailed every month to residential and commercial customers.

The Finance Director serves as the Village Treasurer, IMRF authorized agent, and Police Pension Treasurer. Other key duties of the Finance Director include financial forecasting, cash and investment management, debt planning, asset tracking, grant reporting and tracking, property tax levy preparation, administration, and oversight of the various insurance related functions (i.e. insurance coverage, claims processing and settlement, and risk management).

At the close of each fiscal year, Finance assists the outside independent auditors who examine the Village accounts, internal control systems, and reporting to the Village Board with their findings. Finance and the outside auditors collaborate in the production of the Comprehensive Annual Financial Report which details the financial status of the Village and Police Pension Fund.

Significant Goals/Objectives

- *Popular Annual Financial Report*: Create the Popular Annual Financial Report (PAFR) upon completion and publication of the Comprehensive Annual Financial Report (CAFR) to provide an easy to read report for staff and the public.

- *Bank Account Consolidation*: Consolidate bank accounts that are currently split out by fund in the Village's Financial Institutions. Update all internal processes and journal entries to accurately reflect these changes.

- *Storm Sewer Utility Fee*: Implement the Storm Sewer Utility Fee to all utility billing customers. This will also consist of a final data validation in GIS and confirmation that all accounts are being billed accurately.

- *Debt Restructure/ Refinance*: Refinance SSA Sedgebrook bonds if savings justify issuance. Continue to explore long term financing opportunities and bring forward a recommendation to the Village Board for consideration.

- *Water Fund Balance Calculation*: Update the manner in which the water fund balance is calculated to more accurately reflect the unrestricted net position and exclude any outside, uncontrollable factors.

- Lease Analysis/Policy: Inventory all Village leases in preparation for GASB 87.

- *Purchasing Card (P-Card)*: Finance will research the necessity of obtaining a P-Card to be utilized by selected staff for electronic payments for a variety of business expenses.

PROGRAM ACTIVITY SUMMARY

General Fund	Finance	01-02

Major Budget Changes

- None

Capital Projects

- None

Expenditure Summary

	Actual 2019	Actual 2020	Budget 2021	Est. 2021	Budget 2022
Personnel Expenses	310,140	322,780	320,190	352,760	289,000
Contractual Services	22,240	21,640	24,480	23,990	34,350
Commodities	-	-	-	-	**-**
Other Charges	4,450	900	4,360	4,290	4,040
TOTAL	$ 336,830	$ 345,320	$ 349,030	$ 381,040	**$ 327,390**

Performance Indicators

	Actual 2019	Actual 2020	Budget 2021	Est. 2021	Budget 2022
Accounts payable checks	1,823	1,663	1,800	1,726	1,800
Accounts payable direct deposits	381	386	350	501	525
Payroll checks	63	44	60	48	50
Payroll direct deposits	2,003	2,014	1,950	1,930	1,950
% utility auto withdrawal	39%	41%	42%	42%	44%
Utility payments by credit card	1,794	2,301	2,500	2,800	2,900
Utility payments by text	163	175	250	195	225
% utility e-bills	10%	12%	12%	12%	13%

Staffing (Full Time Equivalents)

	Actual 2019	Actual 2020	Budget 2021	Est. 2021	Budget 2022
Finance Director	0.80	0.80	0.80	0.80	0.80
Senior Accountant/Accounting Manager	0.80	0.80	0.80	0.80	0.80
Clerk/Receptionist	0.80	0.80	0.80	0.80	0.80
Finance Clerk	0.50	0.50	0.50	0.50	0.50
Total	2.90	2.90	2.90	2.90	2.90

PROGRAM DETAIL

General Fund	Finance	01-02

Expenditure Detail

ACCT	DESCRIPTION	Actual 2019	Actual 2020	Budget 2021	Est. 2021	Budget 2022
PERSONNEL EXPENSES						
01-02-60-1000	Regular Salaries	208,090	246,460	246,530	275,000	**225,000**
01-02-60-1500	Part Time Wages	49,710	15,110	15,000	15,250	**15,500**
01-02-60-2000	Overtime Salaries	-	-	400	-	**-**
01-02-70-9101	IMRF Contribution	34,620	42,650	38,220	41,000	**30,000**
01-02-70-9200	FICA Expense	17,720	18,560	20,040	21,510	**18,500**
		$ 310,140	$ 322,780	$ 320,190	$ 352,760	**$ 289,000**
CONTRACTUAL SERVICES						
01-02-61-2000	Printing	760	930	600	300	**1,050**
01-02-61-3019	Eq Maint- Mail Equip / Misc.	200	-	280	190	**230**
01-02-61-4003	Prof Svc- Audit	20,540	19,970	22,500	22,500	**24,000**
01-02-61-4037	Prof Svc- Accounting Servic	-	-	-	-	**8,000**
01-02-61-5000	Legal Notices	740	740	1,050	1,000	**1,070**
01-02-61-9000	Outside Serv- Misc & Shippir	-	-	50	-	**-**
		$ 22,240	$ 21,640	$ 24,480	$ 23,990	**$ 34,350**
OTHER CHARGES						
01-02-63-1000	Memberships	990	410	720	560	**720**
01-02-63-3000	Professional Development	3,060	-	2,990	1,150	**2,700**
01-02-63-4000	Publications	-	-	-	-	**-**
01-02-63-8600	Minor Equipment	40	-	250	-	**250**
01-02-63-9000	Business Expenses	360	490	400	2,580	**370**
		$ 4,450	$ 900	$ 4,360	$ 4,290	**$ 4,040**
TOTAL DISBURSEMENTS		$ 336,830	$ 345,320	$ 349,030	$ 381,040	**$ 327,390**

PROGRAM ACTIVITY SUMMARY

General Fund	Police	01-05

Function

Police Department functions are funded through the General Fund. The Department provides core services including: uniformed patrol operations, investigations, youth services, bicycle patrol, traffic enforcement, and accident investigation. Police Department supplementary services include: disaster preparedness & response, planning & research, vacation-watch program, participation with community groups, crime prevention, drug abuse intervention, traffic pattern analysis & recommendations, elementary school safety, internet safety & education courses, and licensing.

Significant Goals/Objectives

- SAFE-T Act: The 2021 Illinois Safety, Accountability, Fairness and Equity-Today (SAFE-T) Act enacted extensive reform impacting many areas of policing to include: use of force, complaints and misconduct, certification and decertification, expanding of crime statistics reporting, requiring body-worn cameras, and mandating crisis intervention training. While many items are already in practice within the police department, the major changes will include additional training, reporting, and policy requirements related to the Act.

- *Mental Health Response*: Implement a comprehensive in-house program to respond to the mental health needs of the community; and evaluate the need for a possible multijurisdictional approach for responding to people suffering from mental health crises. This effort will attempt to ensure public safety and facilitate collaboration and coordination in the event of a mental health emergency.

- *Body-Worn Cameras*: Implement a body-worn camera system for police personnel to better safeguard the public, the Village, and the police officers. Prior to implementation, the program will adequately address policy concerns, FOIA requirements, redaction, evidence procedures, data storage and retention.

- *Community Relations and Policing*: Work with leaders in the community to implement the new Chief's Advisory Council. Council members will be from diverse backgrounds, as well as business leaders and other interested residents. The committee will meet quarterly to discuss current events and police operations to provide insight and input on best practices and community needs.

- *National Incident-Based Reporting System (NIBRS)*: Complete migration to NIBRS. Implemented to improve the overall quality of crime data collected by law enforcement, NIBRS captures details on each single crime incident—as well as on separate offenses within the same incident—including information on victims, known offenders, relationships between victims and offenders, arrestees, and property involved in crimes. Unlike data reported through the UCR Program's traditional Summary Reporting System (SRS)—an aggregate monthly tally of crimes—NIBRS goes much deeper because of its ability to provide circumstances and context for crimes like location, time of day, and whether the incident was cleared. All police personnel will be trained on the new reporting procedures and all police reports will be updated to accommodate new requirements.

PROGRAM ACTIVITY SUMMARY

General Fund	Police	01-05

Major Budget Changes

- *Personnel*: The Police Department will be staffed with 24 police officers and plans to hold the 25 police officer position open and unfilled in FY 2022. In FY 2021 the full-time Records Clerk position was filled mid-year when the part-time Records Clerk accepted the full-time position. The Records section is currently staffed by one full-time clerk with a Community Service Officer filling in when needed. In FY 2022, staff anticipates the need to add a part-time (.50 level) Records Clerk due to the return of regular (pre-pandemic) workloads, along with the additional needs anticipated by the implementation of the federally mandated National Incident-Based Reporting System (NIBRS) and the new body-worn camera program. This request may be made following a mid-year review of the actual workload.

- *Training*: During FY 2021 the Police Department limited its professional development programs to only critical or essential trainings. This resulted in a significant reduction of training and professional development. The proposed FY 2022 training budget increased to previous (pre-pandemic) levels, and will focus on a variety of topic areas to include: crisis intervention, officer wellness, use-of-force, cultural competency, civil rights, and de-escalation. The focus areas are due to the passage of the SAFE-T Act in 2021, which requires several new training mandates to be met in 2022. Additionally, advanced leadership training is being sought for supervisory staff.

- *Overtime*: Overtime is expected to increase slightly in FY 2022. This is due in part to training newly hired officers and the need to provide coverage due to staff shortages and as officers take part in more training in 2022.

PROGRAM ACTIVITY SUMMARY

General Fund	Police	01-05

Capital Projects

- For capital projects, please see General Capital Improvement Fund pages.

Expenditure Summary

	Actual 2019	Actual 2020	Budget 2021	Est. 2021	Budget 2022
Personnel Expenses	3,809,260	3,860,390	4,058,850	4,092,530	4,128,870
Contractual Services	482,080	311,500	337,990	357,280	369,620
Commodities	39,290	27,260	25,250	23,810	33,160
Other Charges	131,390	99,950	311,000	96,230	341,830
Transfers	140,500	178,160	171,570	171,570	193,220
TOTAL	$4,602,520	$ 4,477,260	$ 4,904,660	$ 4,741,420	**$ 5,066,700**

Performance Indicators

	Actual 2019	Actual 2020	Budget 2021	Est. 2021	Budget 2022
Calls for service	35157	32771	33200	30749	33,200
*911 Calls**	*3498*	*1820*	*3200*	*27954*	*3,200*
*Calls for Service (Non-911)**	*31659*	*30951*	*30000*	*2795*	*30,000*
Total reports	1694	1,347	1,000	1,200	1,200
Arrests (includes traffic)	503	548	450	500	500
DUI arrests	33	44	40	40	40
DUI conviction rate	48%	32%	80%	80%	80%
FBI part I crimes	115	97	80	50	60
FBI part I crimes cleared	2%	13%	15%	5%	5%

*911 Calls and Calls for Service (Non-911) total Calls for service

PROGRAM ACTIVITY SUMMARY

General Fund	Police	01-05

Staffing (Full Time Equivalents)

Staffing (Full Time Equivalents)

	Actual 2019	Actual 2020	Budget 2021	Est. 2021	Budget 2022
Chief of Police	1.00	1.00	1.00	1.00	1.00
Deputy Chief of Police	0.00	0.00	0.00	0.00	0.00
Commander	2.00	2.00	2.00	2.00	2.00
Sergeant	4.00	4.00	4.00	4.00	4.00
Investigator	2.00	2.00	2.00	2.00	2.00
Police Officer	14.00	14.00	14.00	13.00	13.00
School Resource Officer	2.00	2.00	2.00	2.00	2.00
Records Clerk	1.50	0.50	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Community Service Officer	1.50	1.00	1.00	1.00	1.00
Total	29.00	27.50	28.00	27.00	27.00

PROGRAM DETAIL

General Fund	Police	01-05

Expenditure Detail (page 1 of 2)

ACCT	DESCRIPTION	Actual 2019	Actual 2020	Budget 2021	Est. 2021	Budget 2022
PERSONNEL EXPENSES						
01-05-60-1000	Regular Salaries	2,564,980	2,718,080	2,705,000	2,735,000	**2,800,000**
01-05-60-1500	Part Time Wages	27,570	30,280	32,000	26,000	**-**
01-05-60-2000	Overtime Salaries	254,380	108,180	150,000	150,000	**185,000**
01-05-60-2100	Overtime Contract Services	30,060	11,040	20,000	25,000	**30,000**
01-05-60-3050	Other Benef- Wellness Testing	150	-	1,500	600	**1,500**
01-05-70-9101	IMRF Contribution	26,710	29,700	21,400	25,750	**23,500**
01-05-70-9200	FICA Expense	52,490	52,960	50,820	52,050	**55,500**
01-05-70-9510	Pension Retirement	852,920	910,150	1,078,130	1,078,130	**1,033,370**
		$ 3,809,260	$ 3,860,390	$ 4,058,850	$ 4,092,530	**$ 4,128,870**
CONTRACTUAL SERVICES						
01-05-61-2001	Case Reports & Forms	1,140	860	1,800	1,000	**1,200**
01-05-61-2003	Print- Tickets	1,390	480	2,000	2,000	**2,000**
01-05-61-2005	Print- Field Directory	400	400	-	-	**500**
01-05-61-2007	Print- Promotional	2,480	-	1,000	1,000	**1,500**
01-05-61-3002	Eq Maint- Audio/Emerg Light	1,800	330	1,000	500	**3,000**
01-05-61-3003	Eq Maint- Test-AED, Diu, Etc.	-	-	-	-	**-**
01-05-61-3005	Eq Maint- CAD/Rec Sys	-	-	-	-	**-**
01-05-61-3008	Eq Maint- Firearms	280	20	500	250	**500**
01-05-61-3010	Eq Maint- Live Scan	-	-	500	-	**-**
01-05-61-3012	Eq Maint- Misc Office Eq	70	-	500	-	**2,000**
01-05-61-3015	Eq Maint- ECitation	-	-	500	-	**-**
01-05-61-3016	Eq Maint- Radar Units	930	350	500	500	**-**
01-05-61-3018	Eq Maint- BEAST System	2,700	1,500	1,500	1,500	**-**
01-05-61-3021	StarCom Network	11,160	6,690	12,240	11,700	**-**
01-05-61-3030	Eq Maint- Emerg Warning Siren	2,950	2,950	3,000	3,050	**3,050**
01-05-61-4001	Prof Svc- Actuary	2,500	2,500	2,500	2,900	**2,500**
01-05-61-4002	Prof Svc- Animal Control	1,500	1,500	1,500	1,500	**1,500**
01-05-61-4006	Prof Svc- Crime Lab Assess	12,890	13,110	13,200	13,260	**13,500**
01-05-61-4008	Prof Svc- In-Car Video	-	1,040	1,050	-	**-**
01-05-61-4013	Prof Svc- Legal Services	44,980	52,820	45,000	60,000	**58,000**
01-05-61-4014	Prof Svc- Digital Forensics	5,360	9,440	9,000	9,000	**-**
01-05-61-4015	Prof Svc- Recruit/ Testing	13,820	-	2,500	11,000	**10,000**
01-05-61-4025	Prof Svc- Internet Connection	1,050	1,500	1,500	1,500	**1,500**
01-05-61-4029	Prof Svc- Dispatch Services	344,350	187,920	194,100	194,100	**200,550**
01-05-61-5506	Data Sys- Software / Licensing	22,250	20,420	34,000	34,000	**47,750**
01-05-61-5515	Data Sys- Wireless	8,080	7,220	8,100	8,070	**20,120**
01-05-61-9005	Cont Svc- Car Wash	-	450	500	450	**450**
		$ 482,080	$ 311,500	$ 337,990	$ 357,280	**$ 369,620**
COMMODITIES						
01-05-62-3001	Maint Mat- BA / AED Supplies	1,230	430	750	1,400	**2,000**
01-05-62-3007	Maint Mat- Evidence Collection	5,100	790	2,000	1,500	**2,000**
01-05-62-3012	Maint Mat- Ammunition	14,050	9,710	7,000	7,000	**14,000**
01-05-62-3013	Maint Mat- Safety Equipment	1,780	4,800	2,000	2,000	**2,000**
01-05-62-3015	Maint Mat- Taser	8,080	9,160	10,000	9,160	**9,160**
01-05-62-3031	Maint Mat- Radios & Equip	6,840	520	500	250	**500**
01-05-62-3033	Maint Mat- Misc.	790	1,280	1,500	1,500	**2,000**
01-05-62-3046	Maint Mat- Video Recording Sup	1,420	570	1,500	1,000	**1,500**
		39,290	27,260	25,250	23,810	**33,160**

PROGRAM DETAIL

General Fund	Police	01-05

Expenditure Detail (page 2 of 2)

ACCT DESCRIPTION		Actual 2019	Actual 2020	Budget 2021	Est. 2021	Budget 2022
OTHER CHARGES						
01-05-63-1000	Memberships	4,920	4,530	6,000	6,000	**6,250**
01-05-63-1050	Memberships- NIPAS	-	-	-	-	**-**
01-05-63-3002	Prof Dev-Certified Courses	38,170	14,070	30,000	20,000	**40,000**
01-05-63-3004	Prof Dev-NIPAS Training	6,200	6,200	6,200	6,200	**6,200**
01-05-63-3006	Prof Dev- NEMRT	2,750	2,560	3,000	2,500	**2,500**
01-05-63-4000	Publications	510	590	600	600	**600**
01-05-63-6001	Uniform- Body Armor	8,380	4,640	3,750	3,750	**10,000**
01-05-63-6002	Uniform- Cleaning	13,000	13,170	13,000	13,330	**13,320**
01-05-63-6004	Uniform- Jacket Replace	1,280	470	500	500	**-**
01-05-63-6005	Uniform- NIPAS	1,370	-	1,000	500	**27,000**
01-05-63-6006	Uniform- Patches/Insignias	1,270	1,140	750	1,000	**-**
01-05-63-6007	Uniform- Replacement	10,720	4,370	10,000	8,000	**12,450**
01-05-63-8601	Firearm Replacements	1,900	1,100	1,000	1,000	**1,700**
01-05-63-8602	Minor Equipment	820	2,210	3,600	3,000	**2,500**
01-05-63-8603	Officer Personal Safety Eq	3,670	1,970	1,500	1,500	**1,500**
01-05-63-8604	Starcom Radios	10,130	-	-	-	**-**
01-05-63-8605	In-Car Cameras	-	-	-	-	**19,000**
01-05-63-8606	Radar Units	-	-	-	-	**1,300**
01-05-63-8607	Body Camera System	-	-	-	-	**10**
01-05-63-8608	AED Units	-	-	-	-	**5,000**
01-05-63-9000	Business Expense	5,360	3,170	4,500	4,500	**5,000**
01-05-63-9002	Comm Oriented Awareness & Prev	15,160	-	1,000	1,000	**1,000**
01-05-63-9006	Lincolnshire Explorer Post Op	3,330	1,160	7,500	1,500	**7,500**
01-05-63-9007	Veh Titles/Plates	400	750	1,000	1,650	**1,000**
01-05-63-9009	Officer Testing	250	500	1,000	19,500	**7,000**
01-05-80-4000	Equip- Furniture	1,800	3,560	1,000	200	**1,000**
01-05-80-9050	E911 Purchases/ Reserves	-	33,790	214,100	-	**170,000**
		$ 131,390	$ 99,950	$ 311,000	$ 96,230	**$ 341,830**
TRANSFERS						
01-05-96-1200	Transfer Out- VMF	140,500	178,160	171,570	171,570	**193,220**
		$ 140,500	$ 178,160	$ 171,570	$ 171,570	**$ 193,220**
TOTAL DISBURSEMENTS		**$ 4,602,520**	**$ 4,477,260**	**$ 4,904,660**	**$ 4,741,420**	**$ 5,066,700**

PROGRAM APPENDIX

General Fund	Police	01-05

Deerfield, Bannockburn, Lincolnshire JETSB

All costs associated with the dispatch of E911 police services are fully reimbursed by the Deerfield Bannockburn Lincolnshire Joint Emergency Telephone System Board (JETSB). These surcharge revenues are distributed by the State of Illinois into the Village of Deerfield Bannockburn, Lincolnshire JETSB Fund. The JETSB Fund has a separate interest-bearing account, and all E911 surcharge revenues with interest will be accounted for according to each municipality's jurisdiction where the revenues are collected. Lincolnshire averages $400,000 in E911 surcharge revenue annually.

In order to use E911 revenues, Lincolnshire must request approval from the JETSB to use E911 surcharge revenue in the satisfaction of allowable expenditures under the Emergency Telephone Systems Act. This year to date, the Village of Lincolnshire expended $144,730 in costs related to the receiving and dispatching of calls within the Village.

Fiscal Year 2021 Expenses & Revenues
In FY 2021, $194,035.50 is projected to be paid from the JETSB Fund directly to the Village of Deerfield for dispatch services provided to the Lincolnshire Police Department. The Village of Lincolnshire was also reimbursed in the amount of $22,261.49 for the May 24 payment to VAR Technology for the Year 3 of 3 laptop lease.

Fiscal Year 2022 Expenses & Revenues
In FY 2022, E911 surcharge funds will be used to cover costs for: Dispatch services ($200,548), and the leasing costs for the squad car computers. Additionally, 27 new Motorola STARCOM radios will be ordered once enough E911 surcharge revenue is received by the JETSB. The estimated cost for the radios is approximately $135,000.

The projected 1/1/2022 Lincolnshire E911 Fund Balance is $373,291. Lincolnshire anticipates receiving $384,000 E911 Surcharge revenue and expending $370,550. This will result in a $386,741 Fund Balance at the end of Fiscal Year 2022.

PROGRAM APPENDIX

General Fund	Police	01-05

Deerfield, Bannockburn, Lincolnshire JETSB

E911 Note:

	Actual 2019	Actual 2020	Budget 2021	Est. 2021	Budget 2022
REVENUE					
E911 Revenue	$ 406,117	$ 394,220	$ 408,000	$ 383,800	$ 383,800
Transfer In	$ 1,947	$ -	$ -	$ -	$ -
Investment Income	78	314	200	200	200
	$ 408,142	$ 394,534	$ 408,200	$ 384,000	$ 384,000
EXPENDITURES					
Prof Svc- Dispatch Services	$ 283,490	$ 187,922	$ 194,100	$ 194,100	$ 200,550
Miscellaneous Exp	$ -	$ -	$ -	$ -	$ -
Capital Exp	155,549	33,793	214,100	22,270	170,000
TOTAL DISBURSEMENTS	$ 439,039	$ 221,715	$ 408,200	$ 216,370	$ 370,550
Beginning Lincolnshire Cash (Held by JETSB)	$ 84,540	$ 32,842	$ 205,661	$ 205,661	$ 373,291
Revenue	$ 408,142	$ 394,534	$ 408,000	$ 384,000	$ 384,000
Expenditures	$ (439,039)	$ (221,715)	$ (361,525)	$ (216,370)	$ (370,550)
Ending Lincolnshire Cash (Held by JETSB)	$ 53,643	$ 205,661	$ 252,136	$ 373,291	$ 386,741

PROGRAM ACTIVITY SUMMARY

General Fund	Community & Economic Development	01-08

Function

This account funds Community & Economic Development Department ("CED") services. This includes costs for review, approval, and monitoring of building and development activities throughout the Village. CED has primary responsibility for review, interpretation, and enforcement of building, property maintenance, sign control, subdivision, and zoning ordinances. These regulations, combined with the Comprehensive Plan and Economic Development Strategic Plan, ensure high-quality development with orderly and balanced economic growth. CED also provides staff support and prepares agendas, technical studies, and reports for the Village Board, Architectural Review Board, and Zoning Board.

Significant Goals/Objectives

- *Updated Comprehensive Plan*: Using in-house professional association resources, update the Village's Comprehensive Plan. The update will focus on specific incorporated and unincorporated properties adjacent to Lincolnshire's corporate boundaries, which have either experienced new development/redevelopment or are ripe for development in the next 10 years. Incorporate Economic Development Strategic Plan into the Comprehensive Plan.

- *Comprehensive Review of Commercial, Corporate, and Industrial Site Conditions*: Continue phased review of commercial and office/industrial properties for compliance with approved landscape plans, site amenities, and overall site conditions. Contact property owners regarding non-compliances. This is intended to be a multi-year goal.

- *Standardized Electronic Plan Submittal/Review Process*: With implementation of electronic plan review software in 2021, develop standardized processes for plan reviews and correspondence with applicants to leverage the full benefit of the software. Work towards seamless integration with the Village's current enterprise resource planning suite.

- *Community Enhancement Program Improvements*: Complete community enhancement program improvements pertaining to code enforcement and property maintenance standards including public education, standardized enforcement processing, and increasing the use of technology for field work.

PROGRAM ACTIVITY SUMMARY

General Fund	Community & Economic Development	01-08

Major Budget Changes

- *Outside Services*: The Village reduced expenses in FY 2021 to respond the impacts of the COVID-19 pandemic. The amount for FY 2022 reflects $25,000 to secure consulting services to facilitate updates to the Village's Comprehensive Plan.
- *Economic Development Incentives*: The Village has economic incentive agreements with Interior Investments and Half Day Brewing. The FY 2022 budget figure reflects the Village's required contribution as part of those agreements.

Capital Projects

- None

Expenditure Summary

	Actual 2019	Actual 2020	Budget 2021	Est. 2021	Budget 2022
Personnel Expenses	482,550	518,660	439,720	448,650	457,750
Contractual Services	79,530	74,750	91,150	74,540	111,750
Commodities	-	-	-	-	**-**
Other Charges	387,410	251,470	379,220	262,010	369,440
Transfers	4,020	5,090	4,900	4,900	5,520
TOTAL	$ 953,510	$ 849,970	$ 914,990	$ 790,100	**$ 944,460**

PROGRAM ACTIVITY SUMMARY

General Fund	Community & Economic Development	01-08

Performance Indicators

Number of Plan Reviews	Actual 2019	Actual 2020	Budget 2021	Est. 2021	Budget 2022
Plan reviews					
Building consultant	9	5	10	4	9
Building Official	278	280	260	225	250
Code Enforcement	86	64	60	60	60
Elevators	3	7	7	3	5
Village Engineer	258	244	245	210	245
Fire reviews	106	95	100	80	100
Forestry	-	1	0	0	0
Life safety	15	11	8	15	8
Planning	82	66	70	70	70
Public Works	-	0	3	0	0
Tree removals	228	285	240	200	200
Total	1,065	1,058	1,003	867	947

Additional Indicators	Actual 2019	Actual 2020	Budget 2021	Est. 2021	Budget 2022
Zoning Board development Reviews	6	9	5	6	6
Architectural Review Board reviews	22	12	16	15	18
Building permits issued**	635	580	600	600	600
No. of Inspections	1,885	1,188	800	800	700
Valuation (thousands)	$ 26,744	$ 24,300	$ 20,000	$ 20,000	$ 20,000
New com/office/warehse bldgs.	1	1	-	1	3
New housing units	28	19	-	16	6
Sq. ft. new com. bldgs. (thousands)	-	5	-	112,020	12,000
Sq. ft. new off/warehse. bldgs. (thousa	-	-	-	-	-
Plan Reviews - Average Days to Complete*				7.82	7.00
Permits Issued - Total*				600	600
Residential				275	275
Commercial / Industrial				95	95
% Issued Online				69%	75%
Average Days to Issue				10.31	10
In-House Inspections Completed - Total*				864	860
Residential				602	600
Commercial / Industrial				262	260
% Scheduled Online				1%	5%
Code Enforcement*					
Cases Created				210	200
Average Days to Close Case				17.69	15
Vacancy Rates*					
Office				20%	19.5%
Industrial				4%	3%
Retail				39%	25%
Business Site Visits*				12	12

**Note: new metrics for FY 2021 and proceeding years*

PROGRAM DETAIL

General Fund	Community & Economic Development	01-08

Staffing (Full Time Equivalents)

	Actual 2019	Actual 2020	Budget 2021	Est. 2021	Budget 2022
Asst Village Manager/CED Director	1.00	0.50	0.50	0.50	0.50
Building Official	1.00	1.00	1.00	1.00	1.00
Economic Development Coordinator	0.00	0.00	0.00	0.00	0.00
Planning & Development Manager	1.00	1.00	1.00	1.00	1.00
Code Enforcement Inspector	0.50	0.50	0.50	0.50	0.50
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Total	4.50	4.00	4.00	4.00	4.00

Expenditure Detail

ACCT DESCRIPTION		Actual 2019	Actual 2020	Budget 2021	Est. 2021	Budget 2022
PERSONNEL EXPENSES						
01-08-60-1000	Regular Salaries	361,430	382,570	320,720	330,000	**340,000**
01-08-60-1500	Part Time Wages	37,810	37,890	39,000	39,000	**39,250**
01-08-60-2000	Overtime Salaries	-	-	-	-	**-**
01-08-70-9101	IMRF Contribution	53,190	66,170	52,480	51,300	**49,000**
01-08-70-9200	FICA Expense	30,120	32,030	27,520	28,350	**29,500**
		$ 482,550	$ 518,660	$ 439,720	$ 448,650	**$ 457,750**
CONTRACTUAL SERVICES						
01-08-61-4010	Prof Svc- Elevator Inspectio	1,260	3,410	9,000	3,650	**7,300**
01-08-61-4161	Prof Svc- Bldg- Fire Consult	76,180	65,060	70,000	45,000	**70,000**
01-08-61-4164	Prof Svc- Engineering Consu	-	3,940	8,000	-	**8,000**
01-08-61-4167	Prof Svc- PreApplication Exp	390	170	500	-	**500**
01-08-61-5000	Legal Notices	190	410	150	640	**450**
01-08-61-9000	Outside Services	1,510	1,760	3,000	25,250	**25,500**
01-08-61-9098	Cont Svc- Prnting & Publ	-	-	500	-	**-**
		$ 79,530	$ 74,750	$ 91,150	$ 74,540	**$ 111,750**
OTHER CHARGES						
01-08-63-1000	Membership	2,430	1,510	1,800	2,340	**1,690**
01-08-63-1004	Memb- Visit Lake County	20,000	31,170	31,170	31,500	**31,500**
01-08-63-1005	Memb- Bus. Devel.	1,450	1,450	1,450	1,450	**1,450**
01-08-63-3000	Professional Development	3,930	1,180	3,500	1,120	**2,600**
01-08-63-4000	Publications	-	120	500	-	**-**
01-08-63-7000	Boards & Commissions	-	-	-	-	**-**
01-08-63-9000	Business Expense	720	3,880	600	600	**2,000**
01-08-63-9003	Economic Dev Initiatives	13,340	2,880	5,000	5,000	**5,000**
01-08-63-9004	Equipment & Clothing	-	-	200	-	**200**
01-08-63-9501	Economic Dev Incentives	345,540	209,280	335,000	220,000	**325,000**
		$ 387,410	$ 251,470	$ 379,220	$ 262,010	**$ 369,440**
TRANSFERS						
01-08-96-1200	Transfer Out- VMF	4,020	5,090	4,900	4,900	**5,520**
		$ 4,020	$ 5,090	$ 4,900	$ 4,900	**$ 5,520**
TOTAL DISBURSEMENTS		$ 953,510	$ 849,970	$ 914,990	$ 790,100	**$ 944,460**

PROGRAM ACTIVITY SUMMARY

General Fund	Insurance / Common Expense	01-12

Function

The Insurance and Common Expense division of the budget includes expenses shared among all Village departments and operations. The activities funded by this account include general insurance premiums for property, liability, and workers compensation; technology upgrades; and information system maintenance consulting services. This account also includes expenses related to the General Fund portion of all employee health, dental, and life insurance benefits. Additionally, all of the Village's overhead or expenses in common have been incorporated into this account such as telephone service, postage, professional services, contractual services, office supplies, printing, IT support, internet access, and software licensing.

The intent of the Insurance and Common Expense division is to track shared expenses in one account line item as opposed to being spread across all General Fund divisions.

Significant Goals/Objectives

- Provide high-quality employee benefits at a reasonable cost.
- Secure appropriate property, liability, and workers compensation insurance to meet the Village's risk management needs.
- Account for all overhead expenditures and shared costs.
- Continue to update the Village's information technology systems and equipment.
- Provide leadership and staff support in Government Information Technology Consortium (GovITC) shared initiatives.
- Continue to improve the Village's public information activities including use of social media and ongoing improvements to the Village's website.

Major Budget Changes

The Insurance and Common Expense Budget is largely unchanged in structure from the previous year. Key changes in FY 2022 are:

- A decrease of $11,000 in "Prof Svc-Miscellaneous" as the Village's contract with Azavar terminates at the end of 2021.
- A decrease of approximately $65,000 in "Medical Premiums-Health" due to improved claims experience of the Village's health insurance pool. All other components of the Village's employee insurance program (life, dental, vision) are to remain flat or decrease in the coming year.
- An increase in "Property/Liability Insurance" of approximately $18,000, driven primarily by increases in premiums for cybersecurity insurance, as well as a 6% increase in all other insurance premiums.
- A decrease of approximately $22,000 in "Workers Comp" premiums as a result of improved claim experience.
- A decrease of approximately $22,000 in "Contractual Services – IT Consulting/System Monitoring" to pay for IT consulting services that reflect the GovITC master contract terms.

PROGRAM ACTIVITY SUMMARY

General Fund	Insurance / Common Expense	01-12

Major Budget Changes (cont.)

- An increase of $17,880 in "Cont Svc- GIS Services" due to updated aerial imagery and topography planned for 2022 on top of base services.

Capital Projects

- None

Expenditure Summary

	Actual 2019	Actual 2020	Budget 2021	Est. 2021	Budget 2022
Personnel Expenses	-	-	-	-	**-**
Contractual Services	1,489,990	1,489,780	1,682,480	1,615,260	1,633,330
Commodities	9,610	7,200	10,000	4,500	7,500
Other Charges	61,890	17,550	28,500	33,580	22,700
TOTAL	$1,561,490	$1,514,530	$1,720,980	$ 1,653,340	**$ 1,663,530**

Performance Indicators

	Actual 2019	Actual 2020	Budget 2021	Est. 2021	Budget 2022
Property/liability claims processed	2	2	2	1	2
Auto liability processed	4	1	2	2	2
Workers compensation claims processed	12	2	6	4	3

Staffing (Full Time Equivalents)

- No staff is funded through this account

PROGRAM DETAIL

General Fund	Insurance / Common Expense	01-12

Expenditure Detail (1 of 2 pages)

ACCT DESCRIPTION		Actual 2019	Actual 2020	Budget 2021	Est. 2021	Budget 2022
CONTRACTUAL SERVICES						
01-12-61-1000	Telephone	6,940	3,230	4,000	3,630	**3,270**
01-12-61-1002	Telephone- Cellular	11,370	10,120	11,000	11,350	**13,250**
01-12-61-1010	Telephone- Maint	1,890	2,230	5,670	2,320	**3,600**
01-12-61-2002	Print- Budget, Forms, Misc	960	820	900	900	**900**
01-12-61-2004	Print- Letterhead Supplies	3,280	2,600	2,500	1,620	**2,350**
01-12-61-2006	Print- Newsletter	12,600	9,490	11,520	13,390	**15,120**
01-12-61-3501	Eq Maint- Post Meter Rent	570	420	580	420	**420**
01-12-61-4000	Prof Svc- Video Svcs	5,080	3,190	5,800	5,750	**6,770**
01-12-61-4004	Prof Svc: Flex Administratior	2,400	2,900	2,900	2,900	**2,900**
01-12-61-4013	Prof Svc- Legal Svc	57,990	56,840	64,000	56,000	**64,000**
01-12-61-4016	Prof Svc- Med.Svc/Drug Tes	2,100	640	4,000	600	**4,000**
01-12-61-4031	Prof Svc- Investment Advisc	3,240	5,250	-	5,350	**5,350**
01-12-61-4033	Prof Svc- Strategic Planning	-	-	-	-	**-**
01-12-61-4034	Prof Svc- Compensation Stu	-	-	-	-	**12,000**
01-12-61-4099	Prof Svc- Miscellaneous	27,590	21,560	21,000	18,000	**20,000**
01-12-61-5503	Data Sys- Internet Connect	8,530	9,200	11,670	10,150	**12,400**
01-12-61-5507	Data Sys- Software / Licens	42,420	30,270	50,750	59,300	**56,890**
01-12-61-6000	Postage	9,900	9,570	10,320	9,550	**9,850**
01-12-61-7000	Duplicating	3,910	5,590	5,360	6,820	**5,650**
01-12-61-7001	Duplicating- Lease Copiers	-	-	-	-	**-**
01-12-61-8701	Medical Premiums- Health	796,290	802,990	915,200	895,000	**850,000**
01-12-61-8702	Medical Premiums- Dental	69,420	69,460	63,500	70,700	**62,000**
01-12-61-8703	Medical Premiums- Life	13,110	15,570	16,500	15,220	**14,000**
01-12-61-8800	Property/Liability Ins	81,280	84,850	90,500	89,240	**108,900**
01-12-61-8801	Workers Comp	134,830	136,850	154,040	130,900	**132,150**
01-12-61-9022	Cont Svc- GIS Services	59,320	64,460	60,660	53,170	**78,540**
01-12-61-9029	Cont Svc- IT Consult/Sys M	60,410	72,570	108,000	94,500	**85,820**
01-12-61-9031	Cont Svc- Internet Maintena	-	-	-	-	**2,500**
01-12-61-9109	Cont Svc- Records Mgt & De	1,510	1,780	1,600	1,830	**1,900**
01-12-61-9114	Cont Svc- Emerg. Not. Sys.	5,940	5,940	6,300	5,940	**5,940**
01-12-61-9118	Cust Svc- Website Consult	1,320	4,110	2,070	1,790	**1,830**
01-12-61-9124	Cont Svc- Surveillience	1,310	1,310	1,390	2,180	**2,280**
01-12-61-9130	Cont Svc- Payroll Processinc	11,830	11,820	13,700	14,850	**15,250**
01-12-61-9140	Cont Svc- Downtown Maint	44,270	37,050	37,050	31,890	**33,500**
01-12-64-2000	Office Equipment	8,380	7,100	-	-	**-**
		$ 1,489,990	$ 1,489,780	$ 1,682,480	$ 1,615,260	**$ 1,633,330**

PROGRAM DETAIL

General Fund	Insurance / Common Expense	01-12

Expenditure Detail (2 of 2 pages)

ACCT DESCRIPTION		Actual 2019	Actual 2020	Budget 2021	Est. 2021	Budget 2022
COMMODITIES						
01-12-62-1000	Office Supplies	9,610	7,200	10,000	4,500	**7,500**
		$ 9,610	$ 7,200	$ 10,000	$ 4,500	**$ 7,500**
OTHER CHARGES						
01-12-63-8600	Minor Equip- IPRF Grant Proj	13,710	-	-	-	**-**
01-12-63-9010	Senior Citizen Tax Relief	2,260	1,200	2,300	1,500	**1,500**
01-12-63-9505	Drone Licensing/ Misc	870	1,000	1,200	3,680	**1,200**
01-12-95-3000	Bad Debt	320	300	-	-	**-**
01-12-80-3005	Misc Computer Equipment	44,730	15,050	25,000	28,400	**20,000**
		$ 61,890	$ 17,550	$ 28,500	$ 33,580	**$ 22,700**
TOTAL DISBURSEMENTS		$ 1,561,490	$ 1,514,530	$ 1,720,980	$ 1,653,340	**$ 1,663,530**

PROGRAM ACTIVITY SUMMARY

General Fund	Public Works - Administration	01-20

Function

Public Works-Administration supports management and oversight of all General Fund Public Works functions including Streets & Storm Sewer, Forestry & Parks, Vehicle Maintenance, and Facility Maintenance divisions. The Public Works-Administration division is responsible for overseeing infrastructure maintenance and execution of the Village's 10-Year Capital Improvement Plan and functions such as engineering; refuse management; special recreation; and contract administration.

Significant Goals/Objectives

- *Public Works Succession Planning*: There are staff members in each division who are close to retirement age. Staff will work on succession plans for each division by working with the individuals currently in those roles on how their positions evolved since they were hired. A review of all division staffing levels and roles will also be undertaken to help ensure they align with the succession plan.

- *Long Range Pedestrian Improvement Plan*: Continue working on updating the long range pedestrian plan as work progresses on the update to the Comprehensive Pedestrian Plan consisting of the following: investigate needs, identify capital improvements and incorporate into plan, incorporate way-finding signage, lighting, seating and landscaping elements to encourage pedestrian flow along Milwaukee Avenue and leading to Commercial Downtown area, and incorporate into the Village's comprehensive plan update being led by Community and Economic Development, including the review of potential transitions from office space to industrial space in certain areas of the corporate center.

Major Budget Changes

The following are changes in planned expenditures for the current fiscal year:

- *Professional Development*: Account #01-20-63-3000 is estimated to be under budget by approximately $4,000. During 2021, Public Works staff only attended required trainings and/or certification courses.

Expenditures for FY 2022 are generally expected to be the same or slightly lower for a majority of line items in this operation area. The following are highlights of major changes proposed for FY 2022:

- None

Capital Projects

- None

PROGRAM ACTIVITY SUMMARY

General Fund	Public Works - Administration	01-20

Expenditure Summary

	Actual 2019	Actual 2020	Budget 2021	Est. 2021	Budget 2022
Personnel Expenses	209,840	225,200	219,930	233,520	239,250
Contractual Services	43,150	24,260	25,600	9,510	26,800
Commodities	-	-	-	-	**-**
Other Charges	12,670	10,090	13,130	7,050	13,120
TOTAL	$265,660	$259,550	$258,660	$ 250,080	**$ 279,170**

Performance Indicators

	Actual 2019	Actual 2020	Budget 2021	Est. 2021	Budget 2022
Capital project management					
% capital expend. /capital dollars allocated	80%	57%	100%	80%	100%
Sitework permit reviews					
Average length to review site-work permits (days)	8.0	8.0	10.0	7.0	10.0

Staffing (Full Time Equivalents)

	Actual 2019	Actual 2020	Budget 2021	Est. 2021	Budget 2022
Public Works Director	0.25	0.25	0.25	0.25	0.25
Asst PW Director/Village Engineer	0.75	0.75	0.75	0.75	0.75
Administrative Assistant (VH)	0.75	0.00	0.00	0.00	0.00
PW-Management Analyst	0.00	0.75	0.75	0.75	0.75
Total	1.75	1.75	1.75	1.75	1.75

PROGRAM DETAIL

General Fund	Public Works - Administration	01-20

Expenditure Detail

ACCT	DESCRIPTION	Actual 2019	Actual 2020	Budget 2021	Est. 2021	Budget 2022
PERSONNEL EXPENSES						
01-20-60-1000	Regular Salaries	173,740	181,970	178,910	188,000	**198,000**
01-20-60-2000	Overtime Salaries	-	-	1,000	-	**500**
01-20-70-9101	IMRF Contribution	23,460	29,660	26,250	31,300	**25,250**
01-20-70-9200	FICA Expense	12,640	13,570	13,770	14,220	**15,500**
		$ 209,840	$ 225,200	$ 219,930	$ 233,520	**$ 239,250**
CONTRACTUAL SERVICES						
01-20-61-4018	Prof Svc- Miscellaneous Eng	33,300	17,830	20,000	2,500	**20,000**
01-20-61-4019	Prof Svc- NPDES Annual Per	1,000	1,000	1,000	1,000	**1,000**
01-20-61-5000	Legal Notices	1,200	630	1,000	1,210	**1,000**
01-20-61-9000	Outside Services	7,650	4,800	3,600	4,800	**4,800**
		$ 43,150	$ 24,260	$ 25,600	$ 9,510	**$ 26,800**
OTHER CHARGES						
01-20-63-1000	Memberships	4,840	4,510	5,000	4,360	**5,000**
01-20-63-2000	Vehicle Allowance	1,010	1,120	1,130	1,120	**1,120**
01-20-63-3000	Professional Development	4,920	3,000	5,000	70	**5,000**
01-20-63-9000	Business Expenses	900	670	1,000	1,000	**1,000**
01-20-64-2000	Office Equipment	1,000	790	1,000	500	**1,000**
		$ 12,670	$ 10,090	$ 13,130	$ 7,050	**$ 13,120**
TOTAL DISBURSEMENTS		$ 265,660	$ 259,550	$ 258,660	$ 250,080	**$ 279,170**

PROGRAM ACTIVITY SUMMARY

General Fund	Public Works - Streets	01-21

Function

The Public Works-Streets Division is responsible for administering leaf collection; snow and ice control; and maintenance of pavement, street lights, signs, and right-of-way landscaping throughout the Village. The Division is also responsible for repair and maintenance of the Village's dedicated public roadway and storm sewer management systems consisting of 41 lane-miles of pavement, 34 miles of storm sewers, and 56 detention basins.

Significant Goals/Objectives

- *Update Pavement Preservation Plan*: Secure a consultant to evaluate the Village's pavement condition since the last time the survey was completed was in 2017. This information will be used to update the Village's CIP and ensure that the Village's goal of resurfacing two miles of roadway each year still meets the Village's needs.

- *Drainage Master Plan Improvements*: Implement the Village's Storm Water Master Plan which will allow the Village to proactively plan and prepare for current and future extreme rainfall events. This includes the potential use of a storm sewer utility fee for improvement projects.

Major Budget Changes

The following are changes in planned expenditures for the current fiscal year:

- *Storm Sewer Expenses:* Expenses related to storm sewer operations and maintenance have been historically budgeted in this area. Beginning in Fiscal Year 2022, storm sewer expenses are to be reflected in the operating budget for the newly created Storm Sewer Fund.
- *Overtime Wages*: Account #01-21-60-2000 is estimated to be under budget by approximately $8,000. As a result of anticipated budget challenges, staff reduced overtime significantly by only focusing on emergency overtime opportunities.
- *Contractual Service Leaf Disposal*: Account #01-21-61-9006 is estimated to be over budget by $35,000. This line item was inadvertently not funded in 2021.
- *Brick Paver Maintenance*: Account #01-21-61-9067 is estimated to be under budget by approximately $5,000. Once the repaving of the South Village Green parking lot is completed, staff no longer needs to fund this line item in future fiscal years.
- *Minor Equipment*: Account #01-21-63-8600 is estimated to be over budget by approximately $3,000. This is to account for the purchase of a new push style pipeline inspection camera.

PROGRAM ACTIVITY SUMMARY

General Fund	Public Works - Streets	01-21

Major Budget Changes (cont.)

Expenditures for FY 2022 are generally expected to be the same or slightly lower for a majority of line items in this operation area. The following are highlights of major changes proposed for FY 2022:

- *Contractual Service Leaf Disposal*: Account #01-21-61-9006 is proposed to be reduced to $0 in FY 2022. Staff anticipates the expenses related to disposal of leaves ($36,000) will be the responsibility of the waste hauling contractor as a result of the new waste hauler agreement.
- *Contractual Service Street Repairs*: Account #01-21-61-9063 is proposed to be removed because the Public Works Department spent $0 for the past several years. Staff would address any street repairs under the road patching and/or emergency repair line items.

Capital Projects

- For Capital Projects, please see the General Capital Program pages.

Expenditure Summary

	Actual 2019	Actual 2020	Budget 2021	Est. 2021	Budget 2022
Personnel Expenses	589,660	557,810	564,330	603,900	547,000
Contractual Services	401,090	433,090	354,200	376,120	266,480
Commodities	108,160	84,970	112,300	105,480	107,660
Other Charges	14,380	15,080	13,730	13,920	19,470
Transfers	120,420	152,720	147,060	147,060	165,620
TOTAL	$1,233,710	$1,243,670	$1,191,620	$1,246,480	**$ 1,106,230**

PROGRAM ACTIVITY SUMMARY

General Fund	Public Works - Streets	01-21

Performance Indicators

	Actual 2019	Actual 2020	Budget 2021	Est. 2021	Budget 2022
Project inspections	163	197	200	150	200
Maintain street posts and signs					
Village signs - repaired	100	100	75	75	75
Maintain Village streets					
Streets resurfaced (miles)	0.98	2.00	1.92	2.22	2.00
Tons of asphalt patching	11.9	14.0	30.0	10.0	30.0
Pothole repairs by staff	110	92	70	63	70
Street cleaned (miles)	360	360	360	240	360
Right-of-way leaf collection					
Cubic yards of leaves collected	5,920	5,760	6,000	6,000	6,000
Cost per cubic yard for collection/removal	$ 40.00	$ 24.00	$ 30.00	$ 30.00	$ 30.00
Annual leaf collection expense	140,246	134,000	$ -	35,000	0
Snow and ice control					
Snow events	24	14	20	23	20
Staff hrs spent on snow/ice control	1575	735	1200	1218	1200
Salt used (tons)	872.2	414.3	700.0	690.0	700.0
Customer Service					
Avg time to complete street service request	7.2	7.1	8.0	7.2	8.0

Staffing (Full Time Equivalents)

	Actual 2019	Actual 2020	Budget 2021	Est. 2021	Budget 2022
Public Works Director	0.25	0.25	0.25	0.25	0.25
Streets/Storm Sewer Foreman	1.00	0.50	0.50	0.50	0.50
Field Maintenance Foreman	0.00	0.50	0.50	0.50	0.50
Forestry/Parks Foreman	0.00	0.50	0.50	0.50	0.50
General Maint.-Streets/Storm Sewer	3.00	2.00	2.00	2.00	2.00
General Maint.–Forestry/Parks	0.00	1.50	1.50	1.50	1.50
Administrative Assistant	0.25	0.25	0.25	0.25	0.25
Seasonal Laborer	0.25	0.25	0.25	0.25	0.25
Total	4.75	5.75	5.75	5.75	5.75

PROGRAM ACTIVITY SUMMARY

General Fund	Public Works - Streets	01-21

Expenditure Detail (page 1 of 2)

ACCT	DESCRIPTION	Actual 2019	Actual 2020	Budget 2021	Est. 2021	Budget 2022
PERSONNEL EXPENSES						
01-21-60-1000	Regular Salaries	403,020	419,800	411,650	430,000	**405,000**
01-21-60-1500	Part Time Wages	9,720	-	-	-	**-**
01-21-60-2000	Overtime Salaries	21,290	3,970	15,000	10,000	**15,000**
01-21-60-2100	Overtime Salaries- Snowplov	56,850	23,380	35,000	50,000	**35,000**
01-21-70-9101	IMRF Contribution	65,040	72,380	67,360	79,250	**57,000**
01-21-70-9200	FICA Expense	33,740	38,280	35,320	34,650	**35,000**
		$ 589,660	$ 557,810	$ 564,330	$ 603,900	**$ 547,000**
CONTRACTUAL SERVICES						
01-21-61-3000	Equipment Maintenance	-	-	500	-	**500**
01-21-61-8500	Electric Utilities	7,080	8,690	8,000	11,500	**14,000**
01-21-61-9006	Cont Svc- Leaf Disp	30,190	33,700	-	35,000	**-**
01-21-61-9010	Cont Svc- Leaf Collection	110,050	95,710	-	-	**-**
01-21-61-9014	Cont Svc- Equip Rental	1,820	440	2,500	2,500	**2,500**
01-21-61-9034	Cont Svc- Misc Disposal	9,510	9,450	5,000	7,500	**5,000**
01-21-61-9036	Cont Svc- Mosquito Abate	70,280	70,280	75,000	70,980	**71,480**
01-21-61-9042	Cont Svc- Pkway Restor	860	2,620	3,000	3,380	**3,000**
01-21-61-9044	Cont Svc- Crack Sealing & P	32,950	25,000	35,000	35,000	**35,000**
01-21-61-9046	Cont Svc- Pavemnt Mkgs	1,170	13,460	10,000	-	**10,000**
01-21-61-9060	Cont Svc- Strm Sewer Clear	-	4,000	4,000	4,000	**-**
01-21-61-9061	Cont Svc- Strm Sewer Telev	-	25,150	35,000	35,000	**-**
01-21-61-9062	Cont Svc- St Light Repairs	600	4,190	2,000	1,250	**2,000**
01-21-61-9063	Cont Svc- St Repairs	-	-	-	-	**-**
01-21-61-9064	Cont Svc- St Sweeping	12,600	12,460	20,000	15,000	**15,000**
01-21-61-9066	Cont Svc- Signal Maint	40,320	39,200	40,200	40,000	**40,000**
01-21-61-9067	Brick Paver Maint	5,000	5,000	5,000	5,000	**-**
01-21-61-9068	Concrete	7,040	7,900	8,000	9,030	**8,000**
01-21-61-9070	Pavement Patching	40,000	40,050	50,000	50,000	**50,000**
01-21-61-9119	Cont Svc- Catch Basin Clear	11,250	11,000	11,000	11,000	**-**
01-21-61-9120	Cont Svc- Misc Storm Sewe	10,440	14,210	20,000	20,000	**-**
01-21-61-9121	Cont Svc- Snow/Ice Control	9,930	9,610	10,000	9,980	**10,000**
01-21-61-9123	Cont Svc- Detention Basin M	-	970	10,000	10,000	**-**
		$ 401,090	$ 433,090	$ 354,200	$ 376,120	**$ 266,480**

PROGRAM DETAIL

General Fund	Public Works - Streets	01-21

Expenditure Detail (page 2 of 2)

ACCT	DESCRIPTION	Actual 2019	Actual 2020	Budget 2021	Est. 2021	Budget 2022
COMMODITIES						
01-21-62-2500	Maint Mat- Yard Waste Refu	8,940	1,660	9,000	9,070	**9,360**
01-21-62-3028	Maint Mat- Pavmnt Marking	620	460	600	600	**600**
01-21-62-3039	Maint Mat- St Light Accessc	2,540	2,370	2,400	2,400	**2,400**
01-21-62-3040	Maint Mat- St Maint Equip	870	1,380	900	900	**900**
01-21-62-3041	Maint Mat- St Sign Materials	5,790	5,970	6,000	6,000	**6,000**
01-21-62-3042	Maint Mat- Misc	1,000	1,070	1,000	1,000	**1,000**
01-21-62-3069	Maint Mat- Conservancy Ma	-	-	500	-	**500**
01-21-62-3111	R&R- Parkway Restoration	1,750	1,940	2,000	2,000	**2,000**
01-21-62-3115	R&R- Road Repair	5,170	3,970	4,000	4,000	**4,000**
01-21-62-3116	R&R- Storm Sewer	4,370	2,080	4,000	4,000	**-**
01-21-62-3117	R&R- Streetscape Restor Ma	4,410	3,690	3,500	3,500	**3,500**
01-21-62-3502	Const Mat- Concrete	400	380	400	400	**400**
01-21-62-3504	Const Mat- Gravel & Sand	3,590	1,480	3,000	3,000	**3,000**
01-21-62-3507	Const Mat- Lumber & Steel	310	50	500	500	**500**
01-21-62-3510	Const Mat- Storm Sewer	1,020	540	1,000	1,000	**-**
01-21-62-3511	Const Mat- Traffic Safety	1,130	970	1,000	1,000	**1,000**
01-21-62-4001	Snow/Ice- Anti-Icing Sys Ma	1,750	740	1,500	1,500	**1,500**
01-21-62-4002	Maint Mat- Rock Salt	53,090	50,370	56,000	54,220	**56,000**
01-21-62-4003	Snow/Ice- Liquid De-Icing	11,410	5,850	15,000	10,390	**15,000**
		$ 108,160	$ 84,970	$ 112,300	$ 105,480	**$ 107,660**
OTHER CHARGES						
01-21-63-2000	Vehicle Allowance	1,010	1,120	1,130	1,120	**1,120**
01-21-63-3000	Professional Development	3,560	540	1,500	1,400	**3,950**
01-21-63-6000	Uniforms	3,670	6,120	5,500	5,500	**5,500**
01-21-63-8600	Minor Equipment	2,280	3,650	2,000	2,000	**5,000**
01-21-63-9000	Business Expenses	500	290	500	500	**500**
01-21-63-9500	Recycle SWALCO	3,360	3,360	3,100	3,400	**3,400**
		$ 14,380	$ 15,080	$ 13,730	$ 13,920	**$ 19,470**
TRANSFERS						
01-21-96-1200	Transfer Out- VMF	120,420	152,720	147,060	147,060	**165,620**
		$ 120,420	$ 152,720	$ 147,060	$ 147,060	**$ 165,620**
TOTAL DISBURSEMENTS		$ 1,233,710	$ 1,243,670	$ 1,191,620	$ 1,246,480	**$ 1,106,230**

PROGRAM ACTIVITY SUMMARY

General Fund	Public Works - Forestry & Parks	01-22

Function

The Public Works–Forestry & Parks Division oversees maintenance of 11 Village parks totaling 183 acres, six medians along Route 22, and 29 subdivision entrances. The Forestry & Parks Division is responsible for maintaining the Village's path systems, including the Riverwoods Road Trail, the East/West Bike Path, and various neighborhood connector paths. The Division is also responsible for enforcement of the Tree Preservation Code relating to tree protection measures and tree removal operations for residential properties.

Significant Goals/Objectives

- *45 Londonderry Improvements (Rivershire Park)*: Implement improvements to make the Public Works storage and operations areas at 45 Londonderry more functional, secure, and less of a visual attraction to the public by adding landscaping, repaving areas, and better delineating storage areas.

- *Develop Program to Update Playground Surfaces to Improve Safety and Accessibility*: Implement year one of the poured in place safety surface program. As outlined in the Village of Lincolnshire Parks and Paths master plan, Staff is planning to replace one village park playing surface consisting of removing the wood chip surface and converting to a poured in place playground surface. This project will provide improved drainage, and ADA accessibility for children and adults allowing handicapped access to the playing structures. Staff is recommending installing a poured in place playground surface at Balzer Park with a plan to install poured in place playing surfaces as the village incrementally replaces playgrounds.

Major Budget Changes

The following are changes in planned expenditures for the current fiscal year:

- *Overtime Wages*: Overtime wages are estimated to be under budget by approximately $25,000. As a result of anticipated budget challenges, staff reduced overtime significantly by only focusing on emergency overtime opportunities and due to reduced snow events this past year.

- *Special Events:* Account #01-22-61-9221 is estimated to be under budget by approximately $50,000. The planning and structure of special events were simplified throughout FY 2021 as a result of the COVID-19 pandemic.

Expenditures for FY 2022 are generally expected to be the same or slightly lower for a majority of line items in this operation area. The following are highlights of major changes proposed for FY 2022:

- *Cont Svc-Brick Paver Maint*: Account #01-22-61-9003 is proposed to be increased by $5,000. Staff eliminated the $5,000 brick paver maintenance line item in streets and plans to utilize these funds to reset bricks throughout the Village's parks.

- *Cont Svc-Tree Pruning*: Account #01-22-61-9056 is proposed to be increased by $10,000 to account for pruning throughout Village Parks. Staff plans to have one park pruned every year for the next 10 years.

PROGRAM ACTIVITY SUMMARY

General Fund	Public Works - Forestry & Parks	01-22

Capital Projects

- For Capital Projects, please see the General Capital Program pages.

Expenditure Summary

	Actual 2019	Actual 2020	Budget 2021	Est. 2021	Budget 2022
Personnel Expenses	553,430	525,040	554,600	534,900	524,000
Contractual Services	648,290	528,670	642,880	583,310	662,510
Commodities	44,030	37,270	45,000	34,830	42,700
Other Charges	9,930	14,510	13,730	17,360	13,720
Transfers	92,320	117,080	112,740	112,740	126,970
TOTAL	$1,348,000	$1,222,570	$1,368,950	$1,283,140	**$ 1,369,900**

PROGRAM ACTIVITY SUMMARY

General Fund	Public Works - Forestry & Parks	01-22

Performance Indicators

	Actual 2019	Actual 2020	Budget 2021	Est. 2021	Budget 2022
Trees planted	190	190	200	95	100
Playground inspection (hours)	25	36	25	39	40
Special event (hours)	616	21	600	81	600
Review and issue tree removal permits					
Avg days to review permit	10	10	10	10	10
Natural areas maintained					
Acres of invasive species mgmt	600	600	600	600	600
Avg cost per acre of maintenance	$ 58.00	$ 58.00	$ 60.00	$ 58.75	$ 60.00
Maintain Village parkways					
Trees planted	140	144	150	44	50
Trees removed- contractual	344	117	300	85	100
Trees removed- by staff	25	79	50	96	100
% Trees pruned per 8 year cycle	100%	100%	100%	100%	100%
Customer service					
Avg days to complete forestry/parks svc req	10	10	10	9	9

Staffing (Full Time Equivalents)

	Actual 2019	Actual 2020	Budget 2021	Est. 2021	Budget 2022
Public Works Director	0.125	0.25	0.25	0.25	0.25
Field Maintenance Foreman	1.00	0.50	0.50	0.50	0.50
Forestry/Parks Foreman	1.00	0.50	0.50	0.50	0.50
Streets/Stormwater Foreman	0.00	0.50	0.50	0.50	0.50
General Maint.–Forestry/Parks	3.00	1.50	1.50	1.50	1.50
General Maint.-Streets/Stormwater	1.00	2.00	2.00	2.00	2.00
Gardener	0.00	0.00	0.00	0.00	0.00
Administrative Assistant	0.25	0.25	0.25	0.25	0.25
Lifeguard	1.25	0.00	0.00	0.00	0.00
Seasonal Laborer	2.25	0.25	0.25	0.25	0.25
Total	9.875	5.75	5.75	5.75	5.75

PROGRAM DETAIL

General Fund	Public Works - Forestry & Parks	01-22

Expenditure Detail (page 1 of 2)

ACCT DESCRIPTION		Actual 2019	Actual 2020	Budget 2021	Est. 2021	Budget 2022
PERSONNEL EXPENSES						
01-22-60-1000	Regular Salaries	403,020	420,190	411,650	430,000	**410,000**
01-22-60-1500	Part Time Wages	32,030	4,800	8,000	4,000	**8,000**
01-22-60-2000	Overtime Salaries	25,250	4,360	35,000	10,000	**15,000**
01-22-70-9101	IMRF Contribution	57,340	68,790	65,170	55,000	**57,500**
01-22-70-9200	FICA Expense	35,790	26,900	34,780	35,900	**33,500**
		$ 553,430	$ 525,040	$ 554,600	$ 534,900	**$ 524,000**
CONTRACTUAL SERVICES						
01-22-61-3000	Equipment Maintenance	560	600	500	500	**500**
01-22-61-4023	Prof Svc- Special Rec Dist	72,740	75,000	77,380	74,930	**75,000**
01-22-61-8000	Gas Utilities	1,800	1,810	2,500	1,800	**2,500**
01-22-61-8500	Electric Utilities	54,080	18,680	26,000	22,000	**26,000**
01-22-61-9002	Cont Svc- Athletic Field Mai	3,350	19,650	15,000	15,000	**15,000**
01-22-61-9003	Cont Svc- Brick Paver Maint	5,000	5,050	5,000	5,000	**10,000**
01-22-61-9008	Cont Svc- Custodial Parks	8,490	11,650	7,000	17,200	**7,000**
01-22-61-9014	Cont Svc- Equip Rental	350	60	500	-	**500**
01-22-61-9017	Cont Svc- Fertilization	5,070	4,950	6,000	6,000	**6,000**
01-22-61-9034	Cont Svc- Misc Disposal	-	2,850	5,000	5,000	**5,000**
01-22-61-9041	Cont Svc- Pk Irrigation	11,550	11,790	15,000	20,550	**15,000**
01-22-61-9050	Cont Svc- Plygrnd Surface	5,080	5,170	5,000	5,470	**5,000**
01-22-61-9056	Cont Svc- Tree Pruning	21,160	20,930	20,000	24,880	**30,000**
01-22-61-9059	Cont Svc- Sport Ct Maint	8,140	6,280	7,000	-	**-**
01-22-61-9073	Lighting Controller Services	3,510	3,510	3,500	4,210	**3,510**
01-22-61-9075	Park Lighting Maint	4,480	3,330	5,000	4,960	**5,000**
01-22-61-9079	Hiking, Rec Trail Maint	14,900	13,150	15,000	15,120	**15,000**
01-22-61-9080	Natural Area Maint	49,950	48,700	50,000	50,000	**50,000**
01-22-61-9081	EAB Treatments	2,620	5,620	1,000	2,600	**5,000**
01-22-61-9082	Pest Control	-	20	500	-	**-**
01-22-61-9088	Tree Plantings	1,000	820	1,000	920	**1,000**
01-22-61-9089	Tree Removal- Emerg, Haz, I	49,000	53,480	50,000	50,000	**50,000**
01-22-61-9091	Wildlife Maint	350	380	1,000	250	**1,500**
01-22-61-9160	Lndscp Maint- Corridor Mowi	23,560	24,870	25,000	25,000	**25,000**
01-22-61-9161	Lndscp Maint- Cul-de-sac	13,800	20,320	15,000	15,000	**25,000**
01-22-61-9162	Lndscp Maint- Park & Str Be	121,340	125,540	125,000	125,000	**125,000**
01-22-61-9163	Lndscp Maint - VH, S Village	21,730	18,970	19,000	19,000	**19,000**
01-22-61-9164	Lndscp Maint - Outlot	14,430	10,400	10,000	-	**-**
01-22-61-9200	Special Events: Boo Bash	11,040	-	-	-	**-**
01-22-61-9205	Special Events: Fireworks	30,000	-	30,000	30,000	**30,000**
01-22-61-9210	Special Events: Winter	9,450	-	-	-	**-**
01-22-61-9215	Special Events: Red,White &	79,760	-	-	-	**-**
01-22-61-9221	Special Events	-	15,090	100,000	42,920	**110,000**
		$ 648,290	$ 528,670	$ 642,880	$ 583,310	**$ 662,510**

PROGRAM DETAIL

General Fund	Public Works - Forestry & Parks	01-22

Expenditure Detail (page 2 of 2)

ACCT	DESCRIPTION	Actual 2019	Actual 2020	Budget 2021	Est. 2021	Budget 2022
COMMODITIES						
01-22-62-2000	Beach Expenses	4,200	470	500	230	**500**
01-22-62-3011	Maint Mat- Fertilizer/Nutrien	-	2,810	2,000	2,000	**2,000**
01-22-62-3014	Maint Mat- Seed & Top Soil	2,620	4,270	3,000	3,000	**3,000**
01-22-62-3018	Maint Mat- Janitorial Supplie	1,010	1,090	1,000	500	**1,000**
01-22-62-3021	Maint Mat- Lighting Products	-	740	2,000	1,000	**2,000**
01-22-62-3023	Maint Mat- Mulch	1,500	140	1,000	500	**500**
01-22-62-3026	Maint Mat- Paint & Sup	-	100	500	500	**500**
01-22-62-3038	Maint Mat- Spec Events	-	910	1,000	1,000	**1,000**
01-22-62-3043	Maint Mat- Tennis Crt	2,620	320	2,500	3,300	**2,500**
01-22-62-3049	Maint Mat- Athletic Fields	14,660	15,100	17,000	15,000	**15,000**
01-22-62-3055	Maint Mat- Herbicide	1,340	880	2,000	2,000	**2,000**
01-22-62-3056	Maint Mat- Plantings	3,500	1,150	3,500	3,500	**3,500**
01-22-62-3101	R&R- Landscape Amenities	4,860	2,350	2,000	2,000	**2,000**
01-22-62-3113	R&R- Playground	2,510	1,210	2,000	300	**1,700**
01-22-62-3501	Const Mat- Parks	5,210	5,730	5,000	-	**5,500**
		$ 44,030	$ 37,270	$ 45,000	$ 34,830	**$ 42,700**
OTHER CHARGES						
01-22-63-1000	Memberships	220	910	1,000	740	**1,000**
01-22-63-2000	Vehicle Allowance	1,010	1,120	1,130	1,120	**1,120**
01-22-63-3000	Professional Development	1,710	1,330	1,500	-	**1,500**
01-22-63-4000	Publications	100	130	100	-	**100**
01-22-63-6000	Uniforms	3,540	6,610	7,000	7,000	**7,000**
01-22-63-8600	Minor Equipment	2,900	4,350	2,500	8,000	**2,500**
01-22-63-9000	Business Expenses	450	60	500	500	**500**
		$ 9,930	$ 14,510	$ 13,730	$ 17,360	**$ 13,720**
TRANSFERS						
01-22-96-1200	Transfer Out- VMF	92,320	117,080	112,740	112,740	**126,970**
		$ 92,320	$ 117,080	$ 112,740	$ 112,740	**$ 126,970**
TOTAL DISBURSEMENTS		$ 1,348,000	$ 1,222,570	$ 1,368,950	$ 1,283,140	**$ 1,369,900**

PROGRAM ACTIVITY SUMMARY

General Fund	Public Works - Facilities	01-25

Function

The Public Works-Facilities Division is responsible for custodial operations, building operations, and building maintenance. Buildings maintained include Village Hall, Public Works Facility, Spring Lake Park Pavilion, North Park Pavilion, and the North Park Maintenance Facility.

Significant Goals/Objectives

- Replace the flooring in the Police Department at Village Hall.

Major Budget Changes

The following are changes in planned expenditures for the current fiscal year:

- None

Expenditures for FY 2022 are generally expected to be the same or slightly lower for a majority of line items in this operation area. The following are highlights of major changes proposed for FY 2022:

- *Cont Svc-VH Fitness Room*: Account #01-25-61-9200 is proposed to be increased by $2,000. Staff plans to replace aging exercise equipment available to employees in the Village Hall fitness room based upon staff feedback.

Capital Projects

- For Capital Projects, please see General Capital Fund pages.

PROGRAM ACTIVITY SUMMARY

General Fund	Public Works - Facilities	01-25

Expenditure Summary

	Actual 2019	Actual 2020	Budget 2021	Est. 2021	Budget 2022
Personnel Expenses	151,630	125,040	140,000	137,580	127,100
Contractual Services	-	-	-	-	**-**
Commodities	20,440	19,290	19,000	19,000	19,000
Other Charges	3,030	3,320	3,000	3,000	5,000
Transfers	4,020	5,090	4,900	4,900	5,520
TOTAL	$179,120	$152,740	$166,900	$164,480	**$ 156,620**

Performance Indicators

	Actual 2019	Actual 2020	Budget 2021	Est. 2021	Budget 2022
Maintain Village Hall building					
HVAC service calls- emergency	5	3	3	1	3
HVAC service calls- budgeted	4	4	4	4	4
Maintain Public Works building					
HVAC service calls- emergency	2	3	3	2	3
HVAC service calls- budgeted	4	4	4	4	4

Staffing (Full Time Equivalents)

- No staff is funded through this account

PROGRAM DETAIL

General Fund	Public Works - Facilities	01-25

Expenditure Detail

ACCT DESCRIPTION		Actual 2019	Actual 2020	Budget 2021	Est. 2021	Budget 2022
PERSONNEL EXPENSES						
01-25-60-2000	Overtime Salaries	-	-	-	-	**-**
		$ -	$ -	$ -	$ -	**$ -**
CONTRACTUAL SERVICES						
01-25-61-3000	Equipment Maintenance	360	-	500	-	**-**
01-25-61-9007	Cont Svc- Custodial PW	9,510	8,890	12,000	9,100	**12,000**
01-25-61-9008	Cont Svc- Custodial VH	23,820	24,240	26,000	23,500	**26,000**
01-25-61-9019	Cont Svc- Fire Prot Serv	11,620	14,540	13,500	13,500	**13,500**
01-25-61-9023	Cont Svc- HVAC & Elect Mnt	26,790	25,670	19,000	31,060	**19,000**
01-25-61-9039	Cont Svc- Door Maint	10,240	25,550	27,000	21,400	**12,100**
01-25-61-9047	Cont Svc- Pest Control	1,890	1,620	2,500	1,800	**2,500**
01-25-61-9051	Cont Svc- Pond & Swale Mn	10,870	11,870	11,000	11,000	**11,000**
01-25-61-9095	Cont Svc- Building Misc	48,970	4,760	5,000	14,070	**7,000**
01-25-61-9096	Cont Svc- Electrical	1,160	-	3,500	-	**3,500**
01-25-61-9097	Cont Svc- Plumbing	4,020	5,630	7,000	8,000	**7,000**
01-25-61-9100	Cont Svc- Generator Repairs	-	-	5,000	-	**5,000**
01-25-61-9200	Cont Svc- VH Fitness Rm Ma	-	-	500	1,090	**1,000**
01-25-61-9203	Cont Svc- Elevator Inspect	2,380	2,270	7,500	3,060	**7,500**
		$ 151,630	$ 125,040	$ 140,000	$ 137,580	**$ 127,100**
COMMODITIES						
01-25-62-3002	Maint Mat- Bldg Commodities	2,040	2,110	2,000	2,000	**2,000**
01-25-62-3018	Maint Mat- Janitorial Sup	2,500	2,950	2,500	2,500	**2,500**
01-25-62-3021	Maint Mat- Lighting Products	2,020	2,010	2,000	2,000	**2,000**
01-25-62-3027	Maint Mat- Paper Goods	9,130	7,880	8,000	8,000	**8,000**
01-25-62-3034	Maint Mat- Safety Supplies	630	510	500	500	**500**
01-25-62-3118	R&R- Supplies	930	850	1,000	1,000	**1,000**
01-25-62-3512	Const Mat- Supplies	3,190	2,980	3,000	3,000	**3,000**
		$ 20,440	$ 19,290	$ 19,000	$ 19,000	**$ 19,000**
OTHER CHARGES						
01-25-63-8600	Minor Equipment	2,000	3,260	2,000	2,000	**4,000**
01-25-63-9000	Business Expenses	1,030	60	1,000	1,000	**1,000**
		$ 3,030	$ 3,320	$ 3,000	$ 3,000	**$ 5,000**
TRANSFERS						
01-25-96-1200	Transfer Out- VMF	4,020	5,090	4,900	4,900	**5,520**
		$ 4,020	$ 5,090	$ 4,900	$ 4,900	**$ 5,520**
TOTAL DISBURSEMENTS		$ 179,120	$ 152,740	$ 166,900	$ 164,480	**$ 156,620**

PROGRAM ACTIVITY SUMMARY

General Fund	Debt & Transfers	01-26

Function

This account provides for debt payments for previous capital projects as well as transfers from the General Fund to other funds.

Significant Goals/Objectives

- Limit subsidy to the Water / Sewer Operations and/or Water / Sewer Improvement Fund to the amount necessary to maintain a 20% Water / Sewer Fund Balance.

Major Budget Changes

- The Debt & Transfers account reflects no debt service payment in 2022.
- The fund balance policy promotes maintaining a balance equivalent to 75% of operating expenses at the start of each year. All dollars exceeding the balance within the General Operating Fund are transferred to the General Capital Fund to be held to fund needed capital equipment purchases and infrastructure projects. In order to keep a 75% fund balance in the General Fund, $1,500,000 will be transferred from the General Capital Fund to the General Operating Fund.
- In order to maintain a 20% Water/ Sewer Fund Balance, the General Fund will transfer $2,350,000 to Water Sewer Improvement. This transfer is necessary to fund proposed Water & Sewer Fund capital projects for 2022. For a complete list of Water & Sewer Fund capital projects proposed for Fiscal Year 2022, please see the Water & Sewer Improvement Fund section of the budget.
- The Village Board passed an ordinance to add a Storm Sewer Fee to all properties that have an active utility billing account. This fee will be used to offset debt service payments for four capital projects in addition to covering some personnel and recurring capital costs related to the Storm Sewer System.

Capital Projects

- None

PROGRAM ACTIVITY SUMMARY

General Fund	Debt & Transfers	01-26

Expenditure Summary

	Actual 2019	Actual 2020	Budget 2021	Est. 2021	Budget 2022
Personnel Expenses	-	-	-	-	**-**
Contractual Services	-	-	-	-	**-**
Commodities	-	-	-	-	**-**
Other Charges	-	-	-	-	**-**
Capital Outlay	-	-	-	-	**-**
Transfers	2,614,000	851,280	307,280	950,000	1,290,000
TOTAL	$2,614,000	$851,280	$307,280	$950,000	**$ 1,290,000**

Performance Indicators

- None

Staffing (Full Time Equivalents)

- No staff is funded through this account

Expenditure Detail

ACCT DESCRIPTION		Actual 2019	Actual 2020	Budget 2021	Est. 2021	Budget 2022
OTHER CHARGES						
		$ -	$ -	$ -	$ -	**$ -**
DEBT						
01-26-64-7101	Loan Payments	-	-	-	-	**-**
		$ -	$ -	$ -	$ -	**$ -**
TRANSFERS						
01-26-96-4400	Transfer Out- Storm Sewer Oper	-	-	-	-	**440,000**
01-26-96-4900	Transfer Out- Storm Sewer Improv	-	-	-	-	**-**
01-26-96-5100	Transfer Out- General Cap	1,864,000	580,380	(3,772,190)	(1,700,000)	**(1,500,000)**
01-26-97-0700	Transfer Out- WS Imp: Cap Proj	750,000	270,900	4,079,470	2,650,000	**2,350,000**
		$ 2,614,000	$ 851,280	$ 307,280	$ 950,000	**$ 1,290,000**
TOTAL DISBURSEMENTS		$ 2,614,000	$ 851,280	$ 307,280	$ 950,000	**$ 1,290,000**

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WATER & SANITARY SEWER FUNDS

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VILLAGE OF
LINCOLNSHIRE

FUNDS INTRODUCTION: WATER & SANITARY SEWER

The Public Works Department operates the Water and Sanitary Sewer system as a separate, public utility from the Village's other utilities. This fund is designed to operate as a self-supporting operation, meaning revenues from this operation must equal or exceed expenditures, also known as an Enterprise Fund.

In 1998, the water system was analyzed by an independent professional engineering consultant. Capital improvements for the next 10 years were recommended to ensure the water supply system continues to operate efficiently, while safely providing quality water to customers. Many of the improvements were completed, including the construction of a 2 million gallon water reservoir. Major distribution improvements were completed in 2002 with utility replacements along Route 22 completed in 2003 and 2007. The last phase was completed in 2009 when the roads were widened. Completion of a new 30" water transmission main in 2007 was the largest project at a cost of $5.5 million without the need for rate or tax increases.

The last of three previously identified water main replacement projects was completed in 2018 with the Westminster Way Water Main Replacement Project. Since 2015, the Village invested more than $4 million in water main replacement projects in the following areas: Westwood/Fox Trail, Pembroke Drive, and Westminster Way. These projects consisted of replacing deteriorating water mains that made up nearly 50% of the water main breaks the Village experienced over the last 20+ years. With the completion of these improvements, the Village's attention now focuses on ensuring the efficient and sustainable operation of the Village water supply system as outlined in the 1998 water system analysis.

The next phase of Village improvements will ensure the water system meets adequate peak water demand that changed as a result of growth in system users over the last 20 years. This includes: upsizing key water mains on the east side of town both north and south of Half Day Road; introducing various water main looping projects; and meeting fire flow demand to subdivisions and schools. The $1.3 million crosstown water main between Queens Way and Riverwoods Road was the first completed project of these goals in 2019. The planned second and third phases of the crosstown water main project were initiated in 2021. Both projects will provide improved water flow to customers north of Half Day Road, increase water distribution efficiency and redundancy between the east and west sides of the community, and replace aging and undersized infrastructure.

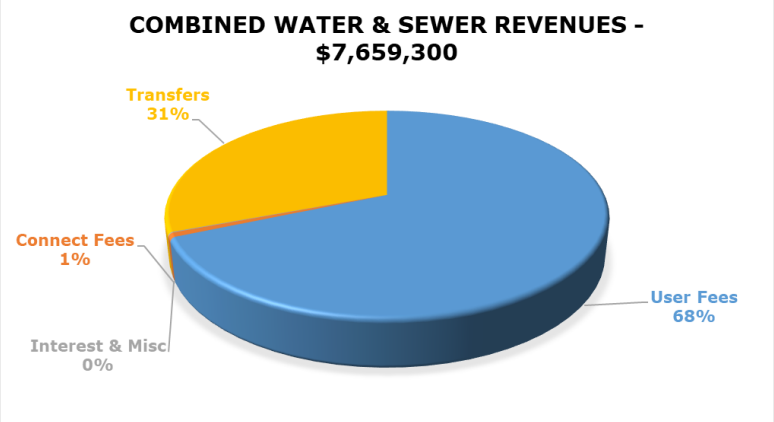
Other recent water and sewer system improvements included a $250,000 emergency interconnect with Buffalo Grove's water system in 2019 and Supervisory, Control, and Data Acquisition (SCADA) system improvements in 2020. The emergency interconnect provides a short-term water source in the event of a failure in distributing water or filling reservoirs from its primary source: City of

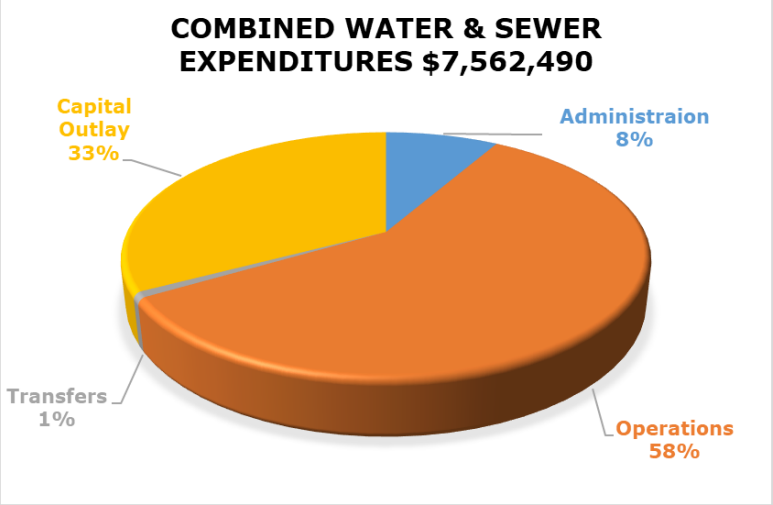
Highland Park. The SCADA improvements cost $206,000 to improve network logic and communication for the various water distribution components.

Over the next 10 years, the capital improvement plan for the water system reflects more than $21.8 million in expenditures on these types of projects.

In terms of sanitary sewage, the Village completed repairs to five parkway sanitary sewer locations identified as part of the Village's annual televising and sanitary sewer rehabilitation programs in 2019. Each of these repairs were 10-to-15 feet deep. This program – along with lining approximately 4,000 linear feet of sanitary sewer main – will continue annually to meet the goals of the Capacity, Management, Operations, and Maintenance (CMOM) plan. The CMOM Plan is a program that all 11 agencies contributing wastewater to the Lake County Public Works Wastewater Treatment Plant are committed to implementing to ensure reliable and sustainable wastewater treatment processes and associated costs for its customers. By keeping the Village's sanitary sewer system in good repair (and annually allocating over $350,000 for maintenance), internal expenditures for more costly repairs can be kept to a minimum. In turn, the Village's customer's cost can be kept economical as the management of inflow and infiltration locations help eliminate the wastewater treatment plant from needlessly treating storm water that seeps into the sanitary sewer system.

In 2007, the Village entered into a 25-year contract to purchase its water from the City of Highland Park, securing a continual supply at competitive rates. Below is a graphic representation of Combined Water and Sewer Fund revenues and expenses.





FUND SUMMARY: WATER & SANITARY SEWER FUNDS

Water and Sanitary Sewer Fund (02)

REVENUES

	Actual 2019	Actual 2020	Budget 2021	Est. 2021	Budget 2022
Licenses & Fees	4,819,460	4,827,110	5,096,210	5,080,000	**5,250,000**
Miscellaneous Revenue	11,930	11,650	9,000	7,500	**8,000**
Other Income	(29,680)	1,530	1,600	600	**500**
Transfer In	1,559,760	407,280	-	-	**-**
Total	**6,361,470**	**5,247,570**	**5,106,810**	**5,088,100**	**5,258,500**
USE OF RESERVES	-	-	-	-	**-**
FUNDS AVAILABLE	6,361,470	5,247,570	5,106,810	5,088,100	**5,258,500**

EXPENSES

	Actual 2019	Actual 2020	Budget 2021	Est. 2021	Budget 2022
Personnel Expenses	773,270	807,040	783,560	775,220	817,750
Contractual Services	3,245,810	3,697,870	3,661,730	3,664,380	4,139,620
Commodities	39,260	31,320	30,750	37,840	31,450
Other Charges	10,430	38,010	47,350	77,880	43,460
Transfer Out	841,230	459,370	963,770	963,770	55,210
TOTAL	$ 4,910,000	$ 5,033,610	$ 5,487,160	$ 5,519,090	$ 5,087,490

Water and Sanitary Sewer Improvement Fund (07)

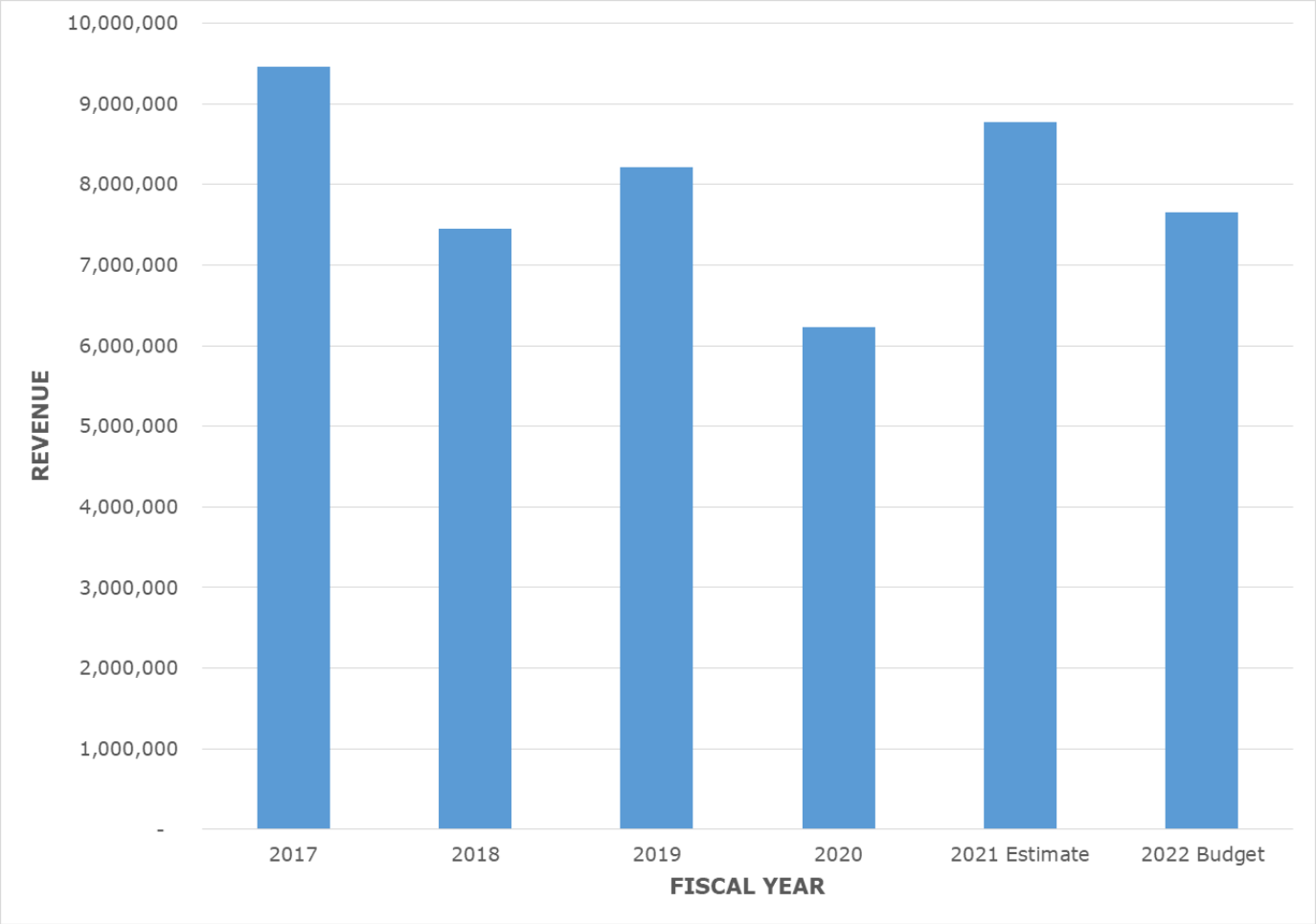
REVENUES

	Actual 2019	Actual 2020	Budget 2021	Est. 2021	Budget 2022
Licenses & Fees	296,260	306,050	50,000	115,000	50,000
Miscellaneous Revenue	-	-	-	-	-
Other Income	6,690	1,910	1,900	800	800
Transfer In	1,551,090	679,360	4,994,220	3,564,750	2,350,000
Total	**1,854,040**	**987,320**	**5,046,120**	**3,680,550**	**2,400,800**
USE OF RESERVES	-	-	-	-	**-**
FUNDS AVAILABLE	1,854,040	987,320	5,046,120	3,680,550	**2,400,800**

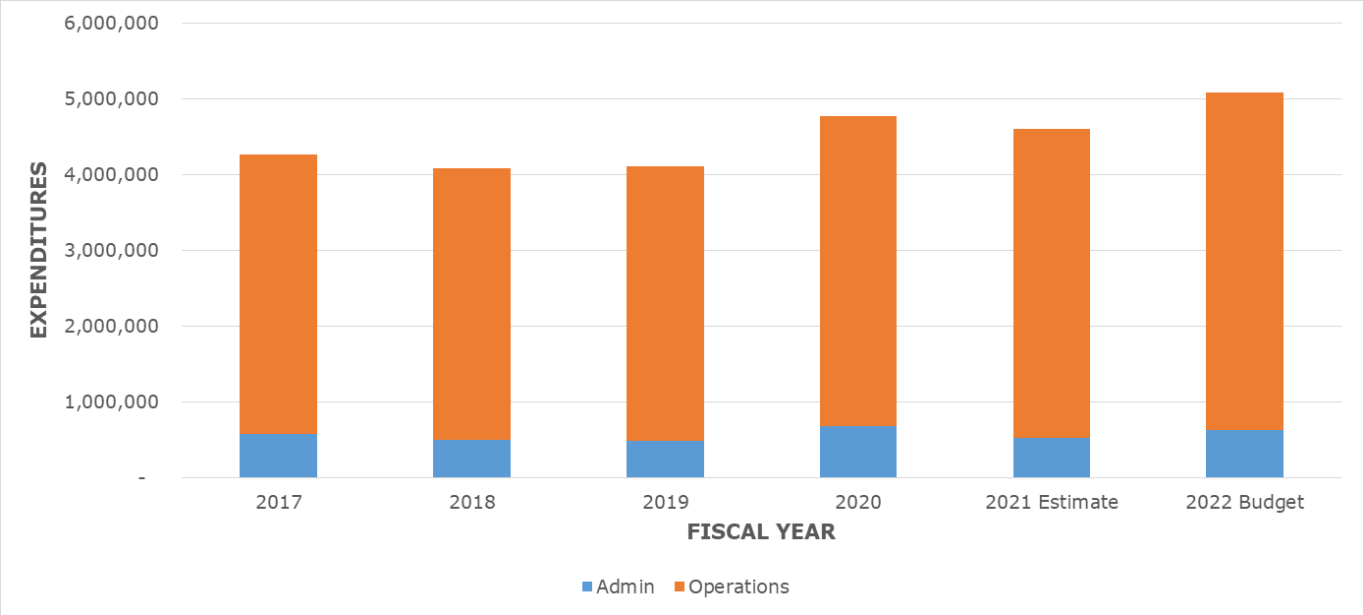
EXPENSES

	Actual 2019	Actual 2020	Budget 2021	Est. 2021	Budget 2022
Personnel Expenses	-	-	-	-	**-**
Contractual Services	-	-	-	-	**-**
Commodities	-	-	-	-	**-**
Other Charges	-	-	-	-	**-**
Capital Outlay	103,840	308,890	4,571,000	3,251,420	**2,475,000**
Transfers	1,559,760	407,280	-	-	**-**
TOTAL	1,663,600	716,170	4,571,000	3,251,420	**2,475,000**

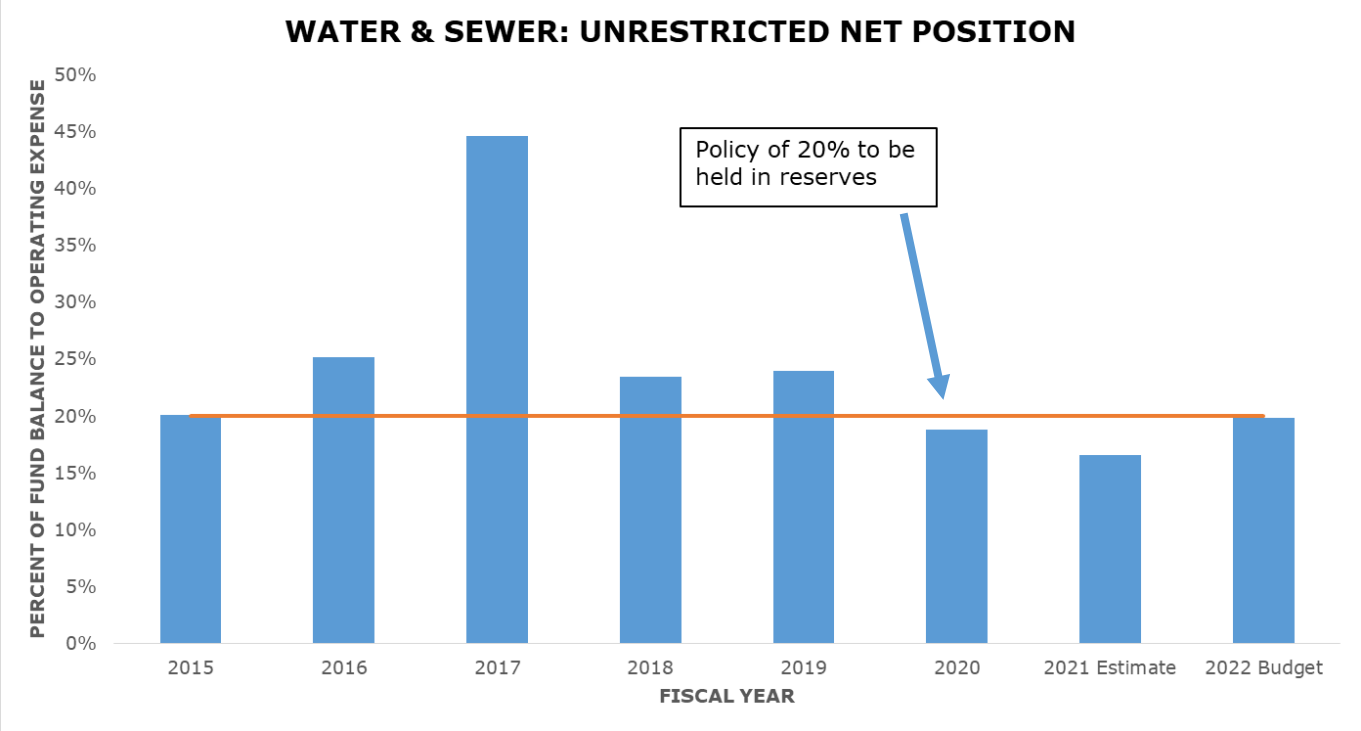
HISTORICAL REVENUES: WATER & SANITARY SEWER FUND



HISTORICAL EXPENDITURES: WATER & SANITARY SEWER FUND



BALANCE HISTORY: WATER & SANITARY SEWER FUND



The Water and Sewer Fund balance history reflects some fluctuation, but was consistently above the Village's minimum reserve policy. The above graph illustrates the relationship between the fund's reserves to operating expenses and debt service. The Village typically uses excess reserves to assist with capital improvement projects.

The level of a municipality's fund balance can determine its ability to withstand unexpected financial emergencies, which may result from natural disaster, revenue shortfalls, or steep rises in inflation. It can also determine the ability to accumulate funds for large scale purchases without having to borrow.

Fiscal Year	Unrestricted Net Position	Operating Expenses	Ratio
2015	763,102	3,795,908	20%
2016	991,465	3,940,187	25%
2017	1,910,776	4,283,090	45%
2018	961,613	4,107,782	23%
2019	983,522	4,106,223	24%
2020	914,475	4,874,945	19%
2021 Estimate	912,615	5,519,090	17%
2022 Budget	1,009,425	5,087,490	20%

REVENUE DETAIL: WATER & SANITARY SEWER FUND

Revenue Detail

ACCT	DESCRIPTION	Actual 2019	Actual 2020	Budget 2021	Est. 2021	Budget 2022
LICENSES & FEES						
02-00-75-4180	Water User Fees	2,592,250	2,639,770	2,781,650	2,775,000	**2,850,000**
02-00-75-4181	Sewer User Fees	2,208,410	2,177,750	2,296,200	2,300,000	**2,390,000**
02-00-75-4189	New Water Meter	18,800	9,590	18,360	5,000	**10,000**
		$ 4,819,460	$ 4,827,110	$ 5,096,210	$ 5,080,000	**$ 5,250,000**
MISCELLANEOUS REVENUE						
02-00-90-4410	Sale Of Surplus Property	-	-	-	-	**-**
02-00-90-4430	Other Income	11,930	11,650	9,000	7,500	**8,000**
		$ 11,930	$ 11,650	$ 9,000	$ 7,500	**$ 8,000**
OTHER INCOME						
02-00-95-4510	Interest Income	4,940	1,530	1,600	600	**500**
02-00-95-4515	Gain (cr)/ Loss (dr) On Sale Of Asset	(34,620)	-	-	-	**-**
		$ (29,680)	$ 1,530	$ 1,600	$ 600	$ 500
TRANSFER IN						
02-00-98-0700	Transfer In- WSI	1,559,760	407,280	-	-	**-**
		$ 1,559,760	$ 407,280	$ -	$ -	**$ -**
TOTAL REVENUES		$ 6,361,470	$ 5,247,570	$ 5,106,810	$ 5,088,100	**$ 5,258,500**
USE OF RESERVES		$ -	$ -	$ -	$ -	**$ -**
TOTAL REVENUES WITH RESERVES		$ 6,361,470	$ 5,247,570	$ 5,106,810	$ 5,088,100	**$ 5,258,500**

EXPLANATION OF REVENUE SOURCES: WATER & SANITARY SEWER FUND

The Explanation of Revenue Sources is intended to give the reader an in-depth analysis of the calculation of each revenue amount budgeted for the upcoming fiscal year.

Licenses & Fees

User Fees: Users fees represent revenue from the sale of metered water and sanitary sewer service based upon an anticipated average 385 million gallons of water sales from residential and commercial sources. This estimate is based upon normal seasonal temperatures.

Water and Sanitary Sewer Rates

(All Figures per 1,000 Gallons)	Fiscal Year 2021	Proposed 1/1/2022	% Change	$ Change
In Village **Water**	$7.17	$7.53	5.0%	$0.36
In-Village **Sewer**	$6.81	$7.15	5.0%	$0.34
In-Village Total	**$13.98**	**$14.68**	**5.0%**	**$0.70**
Out-of-Village **Water**	$7.89	$8.28	5.0%	$0.39
Out-of-Village **Sewer**	$7.50	$7.88	5.0%	$0.38
Out-of-Village Total	**$15.39**	**$16.16**	**5.0%**	**$0.77**

FY 2022 will be the seventh year with a tiered commercial billing structure.

Connection Fees
Generated from new water services being added to the water and sewer system.

Sale of Surplus Property
Generated from the normal replacement of equipment.

Other Income
Revenue from special fees such as construction site water service. Minimal growth is projected

Interest Income
Revenues from the investment of idle cash and cash reserves

Water Sewer Fund Cash Reserve Transfer
Use of previous years' excess of revenues over expenditure.

PROGRAM ACTIVITY SUMMARY

Water & Sanitary Sewer Fund	Administration	02-01

Function

The Administration Division of the Water & Sewer Fund disburses funds for administration of the Village's water and sanitary utility, including billing and professional services to prepare plans for system improvements.

Significant Goals/Objectives

- Continue water distribution and sanitary sewer collection system improvements.
- Audit the Village's "unaccounted" water usage.
- Implement Sanitary Sewer Rehabilitation Program: Rehabilitate 4,000 feet of sanitary sewer main for FY 2022.
- Update Water System Improvement Plan: Incorporate the recommendations from the Emergency Water Supply Study into the CIP and update the water system improvement plan as required.

Major Budget Changes

The following are changes in planned expenditures for the current fiscal year:

- None

Expenditures for FY 2022 are generally expected to be the same or slightly lower for a majority of line items in this operation area. The following are highlights of major changes proposed for FY 2022:

- None

Capital Projects

- None

PROGRAM ACTIVITY SUMMARY

Water & Sanitary Sewer Fund	Administration	02-01

Expenditure Summary

	Actual 2019	Actual 2020	Budget 2021	Est. 2021	Budget 2022
Personnel Expenses	262,870	286,550	269,660	256,600	**284,250**
Contractual Services	220,890	243,220	268,230	263,530	**341,060**
Commodities	1,060	800	1,300	1,000	**1,000**
Other Charges	2,080	2,320	2,320	-	**2,320**
Transfer Out	801,090	408,460	914,750	914,750	**-**
TOTAL	$ 1,287,990	$ 941,350	$ 1,456,260	$ 1,435,880	**$ 628,630**

Performance Indicators

	Actual 2019	Actual 2020	Budget 2021	Est. 2021	Budget 2022
Avg daily pumpage metered (millions of gallons)	1.19	1.34	1.19	1.25	1.34
JULIE utility locates	3,271	2,702	3,300	3,500	3,500
Accounts Serviced	2,605	2,566	2,650	2,605	2,650
Utility Permits	90	172	90	90	100

Staffing (Full Time Equivalents)

	Actual 2019	Actual 2020	Budget 2021	Est. 2021	Budget 2022
Village Manager	0.20	0.20	0.20	0.20	0.20
Public Works Director	0.25	0.25	0.25	0.25	0.25
Finance Director	0.20	0.20	0.20	0.20	0.20
Asst PW Director/Village Engineer	0.25	0.25	0.25	0.25	0.25
Senior Accountant/Accounting Manager	0.20	0.20	0.20	0.20	0.20
PW-Management Analyst	0.25	0.25	0.25	0.25	0.25
Administrative Assistant II	0.20	0.20	0.20	0.20	0.20
Clerk/Receptionist	0.20	0.20	0.20	0.20	0.20
Finance Clerk	0.50	0.50	0.50	0.50	0.50
Total	2.25	2.25	2.25	2.25	2.25

PROGRAM DETAIL

Water & Sanitary Sewer Fund	Administration	02-01

Expenditure Detail (page 1 of 2)

PERSONNEL EXPENSES						
02-01-60-1000	Regular Salaries	195,230	218,490	205,590	200,000	**220,000**
02-01-60-1500	Part Time Wages	22,700	14,670	15,000	15,250	**15,500**
02-01-60-2000	Overtime Salaries	-	-	-	-	**-**
02-01-70-9101	IMRF Contribution	30,100	37,400	32,190	25,750	**30,000**
02-01-70-9200	FICA Expense	14,840	15,990	16,880	15,600	**18,750**
		$ 262,870	$ 286,550	$ 269,660	$ 256,600	**$ 284,250**
CONTRACTUAL SERVICES						
02-01-61-1000	Telephone	16,190	7,530	9,330	8,490	**8,680**
02-01-61-1002	Telephone- Cellular	5,810	5,180	5,700	5,800	**6,860**
02-01-61-1003	Telephone- SCADA	3,830	8,350	9,300	14,100	**14,350**
02-01-61-1010	Telephone- Maint	210	250	860	260	**400**
02-01-61-2002	Print- Budget, Forms, Misc	100	90	100	100	**100**
02-01-61-2004	Print- Letterhead Supplies	390	310	280	180	**260**
02-01-61-2006	Print- Newsletter	1,400	1,060	1,290	1,490	**1,680**
02-01-61-2200	Print- Utility Bill	8,570	9,250	9,990	9,830	**10,750**
02-01-61-4003	Prof Serv- Audit	11,060	10,750	12,120	12,120	**13,000**
02-01-61-4013	Prof Serv- Legal Services	14,330	14,260	16,250	14,000	**16,000**
02-01-61-5503	Data Sys- Internet Connection	940	1,020	1,300	1,130	**1,380**
02-01-61-5507	Data Sys- Software/Licensing	4,710	3,440	5,640	8,070	**6,320**
02-01-61-6000	Postage	9,900	9,570	10,320	9,850	**9,850**
02-01-61-7000	Duplicating	440	620	600	750	**610**
02-01-61-7001	Duplicating- Lease Copiers	-	-	-	-	**-**
02-01-61-8701	Medical Premiums- Health	66,420	88,460	94,000	94,000	**150,000**
02-01-61-8702	Medical Premiums- Dental	6,300	8,100	6,270	7,000	**11,500**
02-01-61-8703	Medical Premiums- Life	1,140	1,140	1,200	1,130	**1,600**
02-01-61-8800	Property/Liability Ins	36,260	37,850	40,380	39,840	**48,540**
02-01-61-8801	Workers Comp	14,280	14,490	16,310	13,900	**14,100**
02-01-61-9001	Contract Svc- Payment Processing	4,970	5,060	5,660	5,700	**5,950**
02-01-61-9022	Contract Svc- GIS Services	6,120	7,260	8,400	5,910	**8,730**
02-01-61-9029	Cont Svc- IT Consult/Sys Mon	6,710	8,060	12,000	9,020	**9,540**
02-01-61-9114	Cont Svc- Emerg. Not. Sys.	660	660	700	660	**660**
02-01-61-9118	Cust Serv- Website Consult	150	460	230	200	**200**
		$ 220,890	$ 243,220	$ 268,230	$ 263,530	**$ 341,060**

PROGRAM DETAIL

Water & Sanitary Sewer Fund	Administration	02-01

Expenditure Detail (page 2 of 2)

ACCT DESCRIPTION		Actual 2019	Actual 2020	Budget 2021	Est. 2021	Budget 2022
COMMODITIES						
02-01-62-1000	Office Supplies	1,060	800	1,300	1,000	**1,000**
		$ 1,060	$ 800	$ 1,300	$ 1,000	**$ 1,000**
OTHER CHARGES						
02-01-63-2000	Vehicle Allowance	2,080	2,320	2,320	-	**2,320**
		$ 2,080	$ 2,320	$ 2,320	$ -	**$ 2,320**
TRANSFERS						
02-01-96-0700	Transfer Out- WS Improv	801,090	408,460	914,750	914,750	**-**
		$ 801,090	$ 408,460	$ 914,750	$ 914,750	**$ -**
TOTAL DISBURSEMENTS		$ 1,287,990	$ 941,350	$ 1,456,260	$ 1,435,880	**$ 628,630**

PROGRAM ACTIVITY SUMMARY

Water & Sanitary Sewer Fund	Operations	02-02

Function

The Water and Sewer Operations Division maintains the potable water supply system and the sanitary sewer collection system of the Village of Lincolnshire. These systems are responsible for the purchase and distribution of approximately 383 million gallons of water to users annually. The Water and Sewer Operations Division installs, reads, tests, and repairs all of the water meters used within the Village's water system. Division personnel also maintain and repair water reservoirs, sanitary sewer lift stations, underground piping, hydrants, and valves used to deliver the water or collect the sanitary sewer waste. A significant portion of the expenses in the Operations Division are for the purchase of treated Lake Michigan water from the City of Highland Park and the treatment of sanitary sewage by the Lake County Public Works Department.

Significant Goals/Objectives

- *Lift Station Rehabilitation Initiative*: Public Works staff has identified the importance of the Villages 9 lift stations and has incorporated them into the 10-year CIP, which identifies which year each lift station is in need of rehabilitation. This is an ongoing long term goal of Public Works, which requires constant attention and updating. As the Village grows and maintenance needs change, the rehabilitation requirements will change.

- Provide potable water in compliance with Illinois Environmental Protection Agency (IEPA) regulations.

- Maintain the potable water system with no more than 10 water main breaks per year.
- Conduct the mandated cross-connection control program.

Major Budget Changes

The following are changes in planned expenditures for the current fiscal year:

- *Hydrant Replacement*: Account #02-02-81-5003 is estimated to be over budget by $30,000 as the Public Works Department replaced six hydrants as opposed to the planned four hydrants. Replacement was needed this year due to system/part failure on more than anticipated hydrants.

Expenditures for FY 2022 are generally expected to be the same or slightly lower for a majority of line items in this operation area. The following are highlights of major changes proposed for FY 2022:

- *Eq Maint-Rep Reservoir/Lift St*: Account #02-02-61-3007 is proposed to be increased to $92,000 in Fiscal Year 2022. This is to account for a 15-year service agreement for pumps #2 and #3 at the East Side Reservoir.

- *Remote Read Center Maint*: Account #02-02-61-9110 is proposed to be increased to $18,530 in FY 2022 to replace system of obtaining remote meter reads.

PROGRAM ACTIVITY SUMMARY

Water & Sanitary Sewer Fund	Operations	02-02

Capital Projects

- For Capital Projects, please see Water and Sanitary Sewer Improvement Fund pages.

Expenditure Summary

	Actual 2019	Actual 2020	Budget 2021	Est. 2021	Budget 2022
Personnel Expenses	510,400	520,490	513,900	518,620	**533,500**
Contractual Services	3,024,920	3,454,650	3,393,500	3,400,850	**3,798,560**
Commodities	38,200	30,520	29,450	36,840	**30,450**
Other Charges	8,350	35,690	45,030	77,880	**41,140**
Transfers	40,140	50,910	49,020	49,020	**55,210**
TOTAL	$ 3,622,010	$ 4,092,260	$ 4,030,900	$ 4,083,210	**$4,458,860**

Performance Indicators

	Actual 2019	Actual 2020	Budget 2021	Est. 2021	Budget 2022
Maintain valves					
% of water valves exercised	25%	25%	25%	0%	25%
Utility concerns					
Appointments	316	349	300	700	800
Maintain fire hydrants					
Fire hydrants repaired or replaced	25	25	20	36	30
Maintain sanitary sewer system					
% cleaned/televised (10 yr cycle)	10%	10%	10%	10%	10%
Sanitary sewer lining installed (feet)	3,900	3,990	3,900	3,000	3,500
Maintain water delivery					
Watermain breaks	9	13	10	12	15

PROGRAM ACTIVITY SUMMARY

Water & Sanitary Sewer Fund	Operations	02-02

Staffing (Full Time Equivalents)

	Actual 2019	Actual 2020	Budget 2021	Est. 2021	Budget 2022
Utilities Superintendent	1.00	1.00	1.00	1.00	1.00
General Maintenance – Utilities	4.00	4.00	4.00	4.00	4.00
Administrative Assistant	0.25	0.25	0.25	0.25	0.25
Total	5.25	5.25	5.25	5.25	5.25

PROGRAM DETAIL

Water & Sanitary Sewer Fund	Operations	02-02

Expenditure Detail (page 1 of 2)

ACCT DESCRIPTION		Actual 2019	Actual 2020	Budget 2021	Est. 2021	Budget 2022
PERSONNEL EXPENSES						
02-02-60-1000	Regular Salaries	396,480	407,620	400,400	410,000	**425,000**
02-02-60-2000	Overtime Salaries	24,000	11,360	20,000	15,000	**15,000**
02-02-70-9101	IMRF Contribution	58,410	71,470	61,340	61,000	**58,500**
02-02-70-9200	FICA Expense	31,510	30,040	32,160	32,620	**35,000**
		$ 510,400	$ 520,490	$ 513,900	$ 518,620	**$ 533,500**
CONTRACTUAL SERVICES						
02-02-61-3006	Eq Maint- Emerg. Air Packs	220	240	500	-	**-**
02-02-61-3007	Eq Maint- Rep. Resvoir/Lift St	-	51,360	42,000	42,000	**92,000**
02-02-61-4009	Prof Svcs - Miscellaneous	5,450	26,770	18,000	18,000	**10,000**
02-02-61-8000	Gas Utilities	3,330	3,890	4,000	3,960	**4,000**
02-02-61-8500	Electric Utilities	61,890	94,920	80,000	81,000	**85,000**
02-02-61-9013	Contract Svc- Emerg Rep & Rest	90,720	82,290	72,000	50,000	**72,000**
02-02-61-9024	Contract Svc- Water Testing	2,590	4,070	2,600	1,500	**2,600**
02-02-61-9026	Contract Svc- Inst. Calib.	7,550	2,350	2,500	2,500	**3,000**
02-02-61-9028	Contract Svc- JULIE	3,950	3,970	4,000	4,000	**4,000**
02-02-61-9030	Contract Svc- Large Metr Test	3,780	3,150	3,500	3,500	**3,500**
02-02-61-9102	Infrastructure Painting	-	13,540	16,000	16,000	**18,500**
02-02-61-9103	Lift Station/ Pump Maint	2,110	-	5,500	5,500	**5,500**
02-02-61-9104	Root Cutting & Televising	45,140	52,850	57,000	57,000	**57,000**
02-02-61-9105	Sanitary Sewer Emerg Repairs	4,640	5,350	10,000	5,000	**10,000**
02-02-61-9106	SCADA System Maint	1,110	22,460	26,000	26,000	**20,130**
02-02-61-9107	Valve Repair/ Replace	26,490	8,260	20,000	20,000	**20,000**
02-02-61-9108	Valve Maint. - Reservior	3,150	4,000	5,000	5,000	**5,000**
02-02-61-9110	Remote Read Center Maint	15,990	2,020	3,530	3,530	**18,530**
02-02-61-9117	Contract Svc- Valve Turning	-	-	12,000	-	**10,000**
02-02-61-9500	Water Purchase	1,386,710	1,694,450	1,515,000	1,600,000	**1,875,000**
02-02-61-9600	Sanitary Sewer Charge	1,352,320	1,366,280	1,468,000	1,430,000	**1,475,000**
02-02-61-9700	Transmission/ NSUH Settlement Fee	7,780	12,430	26,370	26,360	**7,800**
		$ 3,024,920	$ 3,454,650	$ 3,393,500	$ 3,400,850	**$ 3,798,560**

PROGRAM DETAIL

Water & Sanitary Sewer Fund	Operations	02-02

Expenditure Detail (page 2 of 2)

ACCT DESCRIPTION		Actual 2019	Actual 2020	Budget 2021	Est. 2021	Budget 2022
COMMODITIES						
02-02-62-3034	Maint Mat- Safety Supplies	-	530	500	500	**500**
02-02-62-3050	Maint Mat- Chlorine/Comp Gas & Det S	1,210	1,870	1,000	1,000	**1,000**
02-02-62-3053	Maint Mat- Gravel	3,860	4,490	3,000	5,000	**4,000**
02-02-62-3057	Maint Mat- JULIE Marking	850	1,290	1,200	2,120	**1,200**
02-02-62-3059	Maint Mat- Meter Pit Repair Parts/ Bb	180	1,070	3,500	3,730	**3,500**
02-02-62-3060	Maint Mat- Misc, Hardware, Paint, Pa	2,680	2,090	2,000	2,810	**2,000**
02-02-62-3062	Maint Mat- Repair Clamps & Fittings	2,570	4,250	4,000	6,000	**4,000**
02-02-62-3064	Maint Mat- Valve Keys and Small Tool	150	460	500	500	**500**
02-02-62-3065	Maint Mat- Valve Repair	980	980	750	750	**750**
02-02-62-3068	Maint Mat- Hydrant Parts & Access	2,760	3,000	3,000	4,430	**3,000**
02-02-62-3600	Water Meters	22,960	10,490	10,000	10,000	**10,000**
		$ 38,200	$ 30,520	$ 29,450	$ 36,840	**$ 30,450**
OTHER CHARGES						
02-02-63-1000	Memberships	1,240	1,080	1,330	1,330	**1,100**
02-02-63-3000	Professional Development	1,160	170	2,000	1,220	**2,040**
02-02-63-6000	Uniforms	2,830	4,400	4,000	4,000	**4,000**
02-02-63-8600	Minor Equipment	1,500	3,580	6,700	10,970	**3,000**
02-02-63-9000	Business Expenses	1,130	800	1,000	1,000	**1,000**
02-02-81-5003	Hydrant Replacement	490	25,660	30,000	59,360	**30,000**
		$ 8,350	$ 35,690	$ 45,030	$ 77,880	**$ 41,140**
TRANSFERS						
02-02-96-1200	Transfer Out- VMF	40,140	50,910	49,020	49,020	**55,210**
		$ 40,140	$ 50,910	$ 49,020	$ 49,020	**$ 55,210**
TOTAL DISBURSEMENTS		$ 3,622,010	$ 4,092,260	$ 4,030,900	$ 4,083,210	**$ 4,458,860**

PROGRAM ACTIVITY SUMMARY

Water & Sanitary Sewer Improvement Fund	Capital Projects	07-01

Function

This is the capital improvements funding arm of the Water & Sanitary Sewer system. Revenues are derived chiefly from development-related sources, in the form of connection tap-on fees charged at the time new users are added to the systems. Funding for Water & Sewer Improvements also comes in the form of inter-fund transfers of available General Fund available and unobligated reserves. Reserves may accumulate in the Water & Sewer Improvement Fund in the years in which capital improvements are low to be used on infrastructure projects at a later date.

Significant Goals/Objectives

- Implement Sanitary Sewer Rehabilitation Program: Rehabilitate 4,000 feet of sanitary sewer main for FY 2022.
- Complete construction of the Riverwoods South and Riverwoods North Crosstown Water Main Improvement Projects.
- Complete Northampton water main replacement project due to history of breaks on this portion of the system.
- Review Options and Impacts of Capital Improvement Financing.

Major Budget Changes

The following are changes in planned expenditures for the current fiscal year:

- *Miscellaneous Repairs*: Account #07-01-82-5010 is estimated to be under budget by approximately $75,000. This estimate was based on the number of emergency repairs required to date.

Expenditures for FY 2022 are generally expected to be the same or slightly lower for a majority of line items in this operation area. The following are highlights of major changes proposed for FY 2022:

Capital Projects

- For Capital Projects, please see Capital Improvement Fund pages.

PROGRAM ACTIVITY SUMMARY

Water & Sanitary Sewer Improvement Fund	Capital Projects	07-01

Expenditure Summary

	Actual 2019	Actual 2020	Budget 2021	Est. 2021	Budget 2022
Personnel Expenses	-	-	-	-	**-**
Contractual Services	-	-	-	-	**-**
Commodities	-	-	-	-	**-**
Other Charges	-	-	-	-	**-**
Capital Outlay	103,840	308,890	4,571,000	3,251,420	**2,475,000**
Transfers	1,559,760	407,280	-	-	**-**
TOTAL	1,663,600	716,170	4,571,000	3,251,420	**2,475,000**

Performance Indicators

	Actual 2019	Actual 2020	Budget 2021	Est. 2021	Budget 2022
Equivalent Dwelling Unit (EDU) Connections	49	22	60	43	15

Staffing (Full Time Equivalents)

- No staff is funded through this account

PROGRAM DETAIL

Water & Sanitary Sewer Improvement Fund	Capital Projects	07-01

Revenue Detail

ACCT	DESCRIPTION	Actual 2019	Actual 2020	Budget 2021	Est. 2021	Budget 2022
LICENSES & FEES						
07-00-75-4186	Connection Fees	296,260	306,050	50,000	115,000	**50,000**
		$ 296,260	$ 306,050	$ 50,000	$ 115,000	**$ 50,000**
MISCELLANEOUS REVENUE						
07-00-85-4335	Miscellaneous Grants	-	-	-	-	**-**
07-00-90-4430	Other Income	-	-	-	-	**-**
		$ -	$ -	$ -	$ -	**$ -**
OTHER INCOME						
07-00-95-4510	Interest Income	6,690	1,910	1,900	800	**800**
		$ 6,690	$ 1,910	$ 1,900	$ 800	**$ 800**
TRANSFERS						
07-00-98-0126	Transfer In- General Fund	750,000	270,900	4,079,470	2,650,000	**2,350,000**
07-00-98-0200	Transfer In- WS Oper Fund	801,090	408,460	914,750	914,750	**-**
		$ 1,551,090	$ 679,360	$ 4,994,220	$ 3,564,750	**$ 2,350,000**
TOTAL REVENUES		$ 1,854,040	$ 987,320	$ 5,046,120	$ 3,680,550	**$ 2,400,800**
USE OF RESERVES		$ -	$ -	$ -	$ -	**$ -**
FUNDS AVAILABLE		$ 1,854,040	$ 987,320	$ 5,046,120	$ 3,680,550	**$ 2,400,800**

PROGRAM DETAIL

Water & Sanitary Sewer Improvement Fund	Capital Projects	07-01

Expenditure Detail

ACCT DESCRIPTION		Actual 2019	Actual 2020	Budget 2021	Est. 2021	Budget 2022
CAPITAL OUTLAY						
07-01-61-4036	Prof Svc- Leak Survey	-	-	-	-	**20,000**
07-01-61-4502	Prof Svc- Corrosion Survey Transmiss	-	8,210	-	-	**-**
07-01-61-9096	Cont Serv- Electrical (ESR)	-	-	-	-	**35,000**
07-01-61-9122	Cont Serv- Reservoir Clean & Inspect	-	-	-	-	**-**
07-01-81-3006	SCADA System Replacement	-	-	-	-	**-**
07-01-81-5028	Westminster Water Main Const Eng	2,400	-	-	-	**-**
07-01-81-5033	Riverwoods S. Water Main Replace De	-	(71,420)	-	-	**-**
07-01-81-5036	Riverwoods S. Water Main Replace Co	-	2,900	2,300,000	1,984,920	**-**
07-01-81-5037	Riverwoods S. Water Main Replace Co	-	21,230	100,000	100,000	**-**
07-01-81-5038	Riverwoods N. Water Main Replacemer	-	49,650	25,000	59,000	**-**
07-01-81-5039	Riverwoods N Water Main Replace Cor	-	-	1,580,000	650,000	**650,000**
07-01-81-5040	Riverwoods N. Water Main Replace Co	-	-	90,000	47,000	**47,000**
07-01-81-5041	Variable Speed Motor Drive - Replacer	-	-	26,000	21,000	**-**
07-01-81-5042	Northampton Watermain Replacement	-	-	70,000	85,100	**-**
07-01-81-5043	Whitmore Watermain Loop- Const Eng	-	-	-	-	**125,000**
07-01-81-5044	Whitmore Watermain Loop- Construct	-	-	-	-	**1,100,000**
07-01-81-5046	Oxford/Yorkshire/Wilshire Wtrmain-Des	-	-	-	-	**-**
07-01-81-5047	Oxford/Yorkshire/Wilshire Wtrmain-Eng	-	-	-	-	**120,000**
07-01-81-5050	WSR Water Quality Improvements	-	24,950	-	-	**-**
07-01-81-5051	ESR Internal Bypass Piping	-	-	-	-	**-**
07-01-81-9002	Hydraulic Water Modeling (Software a	-	94,710	20,000	15,800	**-**
07-01-82-5010	Miscellaneous Repairs	9,850	79,520	150,000	86,000	**157,500**
07-01-82-5101	Eng. Svcs. Sanitary Rehab.	91,590	99,140	105,000	97,600	**110,250**
07-01-82-5102	Sanitary Sewer Lining Repairs	-	-	105,000	105,000	**110,250**
		$ 103,840	$ 308,890	$ 4,571,000	$ 3,251,420	**$ 2,475,000**
Transfers						
07-01-96-0200	Transfers Out - WS Operations	1,559,760	407,280	-	-	**-**
		1,559,760	407,280	-	-	**-**
TOTAL DISBURSEMENTS		$ 1,663,600	$ 716,170	$ 4,571,000	$ 3,251,420	**$ 2,475,000**

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STORM SEWER FUNDS

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VILLAGE OF
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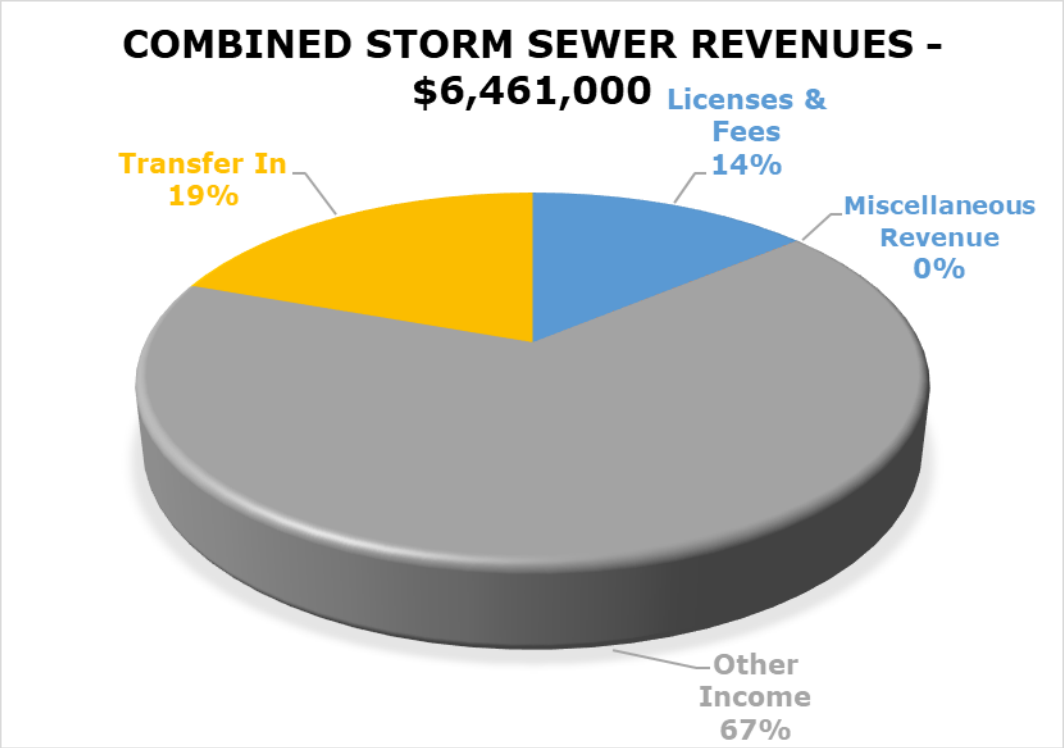
FUNDs INTRODUCTION: STORM SEWER

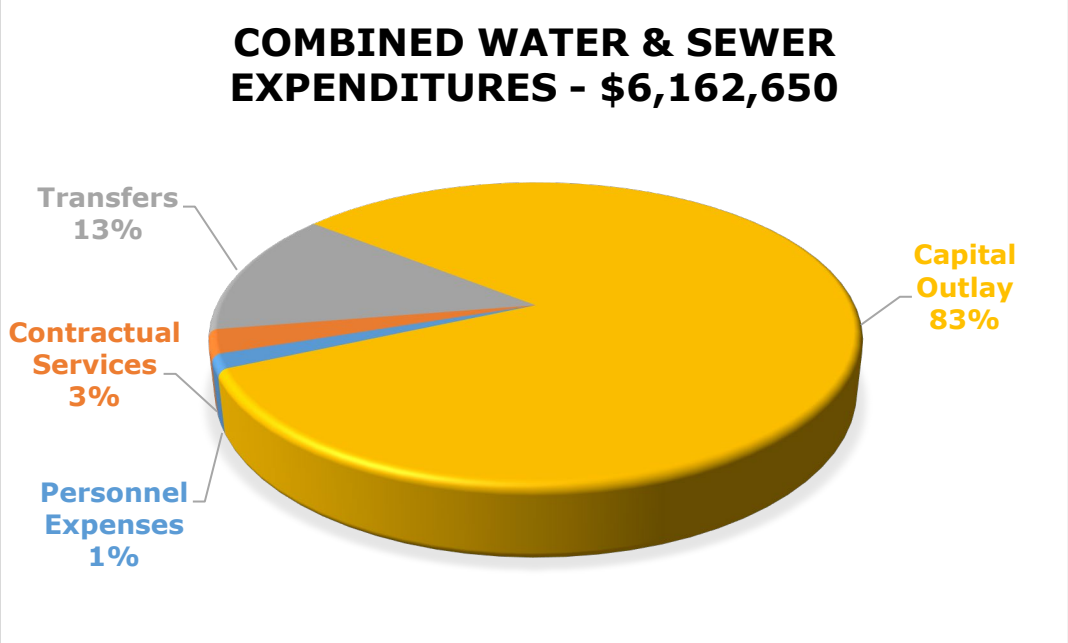
The Public Works Department operates the Storm Sewer system as a separate, public utility from the Village's other utilities. This fund, newly created for Fiscal Year 2022, is intended to operate as a self-supporting operation, meaning revenues from this operation must equal or exceed expenditures, also known as an Enterprise Fund. Operating expenses are covered via a transfer from the General Operating Fund, while capital and debt financing expenses are covered from user fees generated from the storm sewer utility fee.

The concept of this fee – and corresponding Storm Sewer Funds – was first suggested within the Village-Wide Drainage Study, developed by Christopher B. Burke Engineering, Ltd. ("CBBEL") and presented to the Village Board in May 2020. The fund was established itemize expenses related to $14 million in storm sewer capital projects and operating costs over the next 10 years, as defined in the Village's 10-Year Capital Improvement Plan. The capital projects identified over the next 10 years are intended to upgrade older sections of the Village's storm sewer system that are not in-line with current storm water management standards. In turn, these projects will help remove storm water more efficiently from Village streets.

The storm sewer utility fee is assessed based on the volume of impervious surface on a given property, relative to the base rate for the average single-family home, also known as a "residential equivalent unit" or "REU". The more impervious surface a property has, the higher the fee. The methodology for the fee is as follows:

1) Calculate the average impervious surface square footage for all detached single-family residential homes. This value becomes the residential equivalent unit / REU, and serves as the baseline for calculating what each utility customer would pay.
2) Using the base REU value, assign REUs to all properties. This is determined by dividing a property's total impervious square footage by the base REU value.
3) After calculating REUs for each customer, total the cumulative REUs across the community to determine the denominator.
4) Divide the total capital project and operating costs by total REUs to determine the REU fee. The amount charged per REU depends on the total amount needed for storm water infrastructure projects.


COMBINED STORM SEWER REVENUES - $6,461,000
Licenses & Fees 14%
Transfer In 19%
Miscellaneous Revenue 0%
Other Income 67%


COMBINED WATER & SEWER EXPENDITURES - $6,162,650
Transfers 13%
Capital Outlay 83%
Contractual Services 3%
Personnel Expenses 1%

FUND SUMMARY: STORM SEWER FUNDS

Storm Sewer Operating Fund (44)

REVENUE

	Actual 2019	Actual 2020	Budget 2021	Est. 2021	Budget 2022
Licenses & Fees	-	-	-	-	900,000
Miscellaneous Revenue	-	-	-	-	1,000
Other Income	-	-	-	-	-
Transfer In	-	-	-	-	440,000
Total	**-**	**-**	**-**	**-**	**1,341,000**
USE OF RESERVES	-	-	-	-	**-**
FUNDS AVAILABLE	-	-	-	-	**1,341,000**

EXPENSES

	Actual 2019	Actual 2020	Budget 2021	Est. 2021	Budget 2022
Personnel Expenses	-	-	-	-	95,500
Contractual Services	-	-	-	-	127,150
Transfers	-	-	-	-	820,000
TOTAL	$ -	$ -	$ -	$ -	**$ 1,042,650**

Storm Sewer Improvements Fund (49)

REVENUES

	Actual 2019	Actual 2020	Budget 2021	Est. 2021	Budget 2022
Licenses & Fees	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-
Other Income	-	-	-	-	4,300,000
Transfer In	-	-	-	-	820,000
Total	**-**	**-**	**-**	**-**	**5,120,000**
USE OF RESERVES	-	-	-	-	**-**
FUNDS AVAILABLE	-	-	-	-	**5,120,000**

EXPENSES

	Actual 2019	Actual 2020	Budget 2021	Est. 2021	Budget 2022
Capital Outlay	-	-	-	-	**5,090,000**
Contractual Services	-	-	-	-	**30,000**
TOTAL	$ -	$ -	$ -	$ -	**$ 5,120,000**

REVENUE DETAIL: STORM SEWER FUND

Revenue Detail

ACCT DESCRIPTION		Actual 2019	Actual 2020	Budget 2021	Est. 2021	Budget 2022
LICENSES & FEES						
44-00-75-4182	Storm Sewer Fees	-	-	-	-	**900,000**
		$ -	$ -	$ -	$ -	**$ 900,000**
OTHER INCOME						
44-00-95-4510	Interest Income	-	-	-	-	**1,000**
TRANSFERS		$ -	$ -	$ -	$ -	**$ 1,000**
44-00-98-0126	Transfer In-General Fund	-	-	-	-	**440,000**
		$ -	$ -	$ -	$ -	$ 440,000
TOTAL REVENUE		$ -	$ -	$ -	$ -	**$ 1,341,000**
USE OF RESERVES		$ -	$ -	$ -	$ -	**$ -**
FUNDS AVAILABLE		$ -	$ -	$ -	$ -	**$ 1,341,000**

EXPLANATION OF REVENUE SOURCES: STORM SEWER FUND

Revenue for the storm sewer fund is generated from user fees paid by all utility customers.

Licenses & Fees

User Fees: All utility customers are assessed a fee based on the volume of impervious surface on a given property, relative to the base rate for the average single-family home.

Storm Sewer Rates

- Storm Sewer rates were not determined when this draft document was printed. Staff will include rates in the final 2022 Budget.

Interest Income
Revenues from the investment of idle cash and cash reserves. FY 2022 will be the first year of the fund, so no interest will accrue.

Storm Sewer Fund Cash Reserve Transfer
Use of previous years' excess of revenues over expenditure. FY 2022 will be the first year of the fund, so no transfers will occur.

PROGRAM ACTIVITY SUMMARY

Storm Sewer Fund	Operations	44-01

Function
A primary function of the Streets and Storm Sewer Division is to maintain the storm sewer collection system of the Village of Lincolnshire. The Streets and Storm Sewer Division provides flood emergency assistance, storm sewer televising, and catch basin maintenance and repairs.

Significant Goals/Objectives

- *Establish Storm Sewer Fund*: FY 2022 is the first year of the Storm Sewer Fund to cover operating expenses related to the storm sewer system. These expenses were previously charged to the General Fund within the Public Works- Streets & Storm Water division budget.

Major Budget Changes
All expenses charged to the fund are first-time expenses that were previously accounted for in other sections of the Village's budget.

Capital Projects
For Capital Projects, please see Storm Sewer Improvement Fund pages.

PROGRAM ACTIVITY SUMMARY

Storm Sewer Fund	Operations	44-01

Expenditure Summary

	Actual 2019	Actual 2020	Budget 2021	Est. 2021	Budget 2022
Personnel Expenses	-	-	-	-	95,500
Contractual Services	-	-	-	-	127,150
Transfers	-	-	-	-	820,000
TOTAL	$ -	$ -	$ -	$ -	**$ 1,042,650**

Performance Indicators

	Actual 2019	Actual 2020	Budget 2021	Est. 2021	Budget 2022
Flood prevention					
Staff hrs spent on flood prevention	500.0	491.0	550.0	125.0	550.0
Hours of pump usage	1000.0	1152.0	1000.0	120.0	1,000.0
Times pumps deployed	6.0	6.0	10.0	2.0	10.0
Storm Sewer maintenance					
% of catch basin system cleaned	10%	10%	12%	12%	12%
Linear feet of storm sewer lined	550	0	550	0	550
% storm sewer system inspected	12%	12%	12%	12%	12%
Catch basins repaired	30	19	30	35	30

Staffing (Full Time Equivalents)

- A portion of Streets & Storm Sewer division personnel expenses are funded here, with the remaining portion funded out of the Streets & Storm Sewer division within the General Fund.

PROGRAM DETAIL

Storm Sewer Fund	Operations	44-01

Expenditure Detail (page 1 of 2)

ACCT DESCRIPTION		Actual 2019	Actual 2020	Budget 2021	Est. 2021	Budget 2022
PERSONNEL EXPENSES						
44-01-60-1000	Regular Salaries	-	-	-	-	**78,000**
44-01-70-9101	IMRF Contribution Exp	-	-	-	-	**11,000**
44-01-70-9200	FICA Expense	-	-	-	-	**6,500**
		$ -	$ -	$ -	$ -	**$ 95,500**
CONTRACTUAL SERVICES						
44-01-61-4038	Prof Svc - Financial Advisor Servic	-	-	-	-	**20,000**
44-01-61-8701	Medical Premiums- Health	-	-	-	-	**25,000**
44-01-61-8702	Medical Premiums- Dental	-	-	-	-	**2,000**
44-01-61-8703	Medical Premiums- Life	-	-	-	-	**150**
44-01-61-9061	Cont Svc- Strm Sewer Telev	-	-	-	-	**35,000**
44-01-61-9119	Cont Svc- Catch Basin Cleang	-	-	-	-	**11,000**
44-01-61-9120	Cont Svc- Misc Storm Swr Rpr	-	-	-	-	**20,000**
44-01-61-9123	Cont Svc- Detention Basin Maint	-	-	-	-	**10,000**
44-01-62-3116	R&R- Storm Sewer	-	-	-	-	**4,000**
		$ -	$ -	$ -	$ -	**$ 127,150**
Transfers						
44-01-96-4900	Transfer Out- Storm Sewer Impro	-	-	-	-	**820,000**
		$ -	$ -	$ -	$ -	**$ 820,000**
TOTAL DISBURSEMENTS		**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,042,650**

PROGRAM ACTIVITY SUMMARY

Storm Sewer Improvement Fund	Capital Projects	49-01

Function

This is the capital improvements funding portion of the Storm Sewer Fund. Revenues are derived user fees based on the volume of impervious surface a property has. Reserves may accumulate in the Storm Sewer Improvement Fund in the years in which capital improvements are low to be used on infrastructure projects at a later date.

Significant Goals/Objectives

- Commence Phase I and II engineering for the Lincolnshire Drive – North capital project.
- Perform construction engineering and begin construction associated with the Southeast Windsor Drive capital project.
- Continue annual storm sewer lining and detention basin engineering and construction.

Major Budget Changes

As 2022 will be the first year budgeting for this fund, the only differences to compare relates to charging storm sewer operating and capital expenses to the new Storm Sewer Fund as opposed to the General Fund. Year over year comparisons of major budget changes/differences will be identified in future years.

Capital Projects

- For Capital Projects, please see Capital Improvement Fund pages.

Expenditure Summary

	Actual 2019	Actual 2020	Budget 2021	Est. 2021	Budget 2022
Licenses & Fees	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-
Other Income	-	-	-	-	4,300,000
Transfer In	-	-	-	-	820,000
Total	**-**	**-**	**-**	**-**	**5,120,000**
USE OF RESERVES	-	-	-	-	**-**
FUNDS AVAILABLE	-	-	-	-	**5,120,000**

PROGRAM ACTIVITY SUMMARY

Storm Sewer Improvement Fund	Capital Projects	49-01

Performance Indicators

- No performance indicators are included due to the Storm Sewer Improvement Fund beginning in FY 2022.

Staffing (Full Time Equivalents)

- No staff is funded through this account.

Revenue Detail

ACCT DESCRIPTION		Actual 2019	Actual 2020	Budget 2021	Est. 2021	Budget 2022
OTHER INCOME						
49-00-95-4505	Bond Proceeds	-	-	-	-	**4,300,000**
TRANSFERS		$ -	$ -	$ -	$ -	**$4,300,000**
49-00-98-4400	Transfer In- Storm Sewer	-	-	-	-	**820,000**
		$ -	$ -	$ -	$ -	**$ 820,000**
TOTAL REVENUE		$ -	$ -	$ -	$ -	**$ 5,120,000**
USE OF RESERVES		$ -	$ -	$ -	$ -	**$ -**
FUNDS AVAILABLE		$ -	$ -	$ -	$ -	**$ 5,120,000**

PROGRAM DETAIL

Storm Sewer Improvement Fund	Capital Projects	49-01

Expenditure Detail

ACCT	DESCRIPTION	Actual 2019	Actual 2020	Budget 2021	Est. 2021	Budget 2022
CAPITAL OUTLAY						
49-01-64-7100	Bond Payment	-	-	-	-	**150,000**
49-01-84-5110	Infra- Storm Sewer Lining	-	-	-	-	**20,000**
49-01-84-5115	Detention Basin Construction	-	-	-	-	**360,000**
49-01-84-5116	Storm Line Replacement	-	-	-	-	**40,000**
49-01-84-5140	Lincolnshire Dr South- Phase 1 & 2	-	-	-	-	**200,000**
49-01-84-5143	Lincolnshire Dr North- Phase 1 & 2	-	-	-	-	**165,000**
49-01-84-5146	Southeast Windsor Dr- Ph 1 & 2	-	-	-	-	**55,000**
49-01-84-5147	Southeast Windsor Dr- Const Eng	-	-	-	-	**350,000**
49-01-84-5148	Southeast Windsor Dr- Constructi	-	-	-	-	**3,750,000**
		$ -	$ -	$ -	$ -	**$ 5,090,000**
CONTRACTUAL SERVICES						
49-01-84-6501	Detention Basin Eng Study	-	-	-	-	**30,000**
		$ -	$ -	$ -	$ -	**$ 30,000**
TOTAL DISBURSEMENTS		**$ -**	**$ -**	**$ -**	**$ -**	**$ 5,120,000**

OTHER FUNDS

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VILLAGE OF
LINCOLNSHIRE

OTHER FUNDS

This section describes activity in special revenue funds. Generally, these funds have only one major source of income which is intended by law to be spent for one specific purpose. Under generally accepted accounting practices and local, state, and federal laws, the Village cannot "commingle" these revenue sources with General Fund revenues.

The funds outlined in this section are:

Fund Number	Fund	Primary Revenue Source
03-01	Motor Fuel Tax	State Motor Fuel Tax Allocation Based Upon Population
05-01	Police Pension	Property Taxes and Payroll Deduction
11-05	Fraud, Alcohol, and Drug Enforcement	Proceeds from Police Cases
12-01	Vehicle Maintenance	Fund Transfers from General Fund and Water & Sanitary Sewer Fund Accounts for which Vehicles are Serviced
18-01	Park Development Fund	Donations
20-01	Special Service Area (SSA) Sedgebrook	Property Tax Levy

PROGRAM ACTIVITY SUMMARY

Motor Fuel Tax (MFT) Fund	Public Works	03-01

Function

This fund tracks receipt and disbursement of the Village's allocation of the Illinois Motor Fuel Tax. By State law, the funds may only be spent on certain improvements to public roads. Along with allocations from the General Fund, MFT funds are used for various road improvements.

Significant Goals/Objectives

- Resurface the following streets:
  - Barclay Blvd from IL 22 to Aptakisic (MFT Fund)
  - Anglican Lane (General Capital Fund)
  - Northampton Lane (General Capital Fund)
  - Elsinoor Lane (General Capital Fund)
  - Cornell Lane (General Capital Fund)

Major Budget Changes

The following are changes in planned expenditures for the current fiscal year:

- None

Expenditures for FY 2022 are generally expected to be the same or slightly lower for a majority of line items in this operation area. The costs for Barclay Blvd will be supplemented with a grant from the Federal Highway Administration.

Capital Projects

- For capital projects, please see Capital Improvement Fund pages

Fund Balance Projections:

- As of 1/1/2022 (estimated) $445,136
- Projected 12/31/2022 (estimated) $635,356

PROGRAM ACTIVITY SUMMARY

Motor Fuel Tax (MFT) Fund	Public Works	03-01

Expenditure Summary

	Actual 2019	Actual 2020	Budget 2021	Est. 2021	Budget 2022
Personnel Expenses	-	-	-	-	-
Contractual Services	-	-	-	-	-
Commodities	-	-	-	-	-
Other Charges	-	-	-	-	-
Capital Outlay	175,000	-	600,000	600,000	-
Transfers	-	-	-	-	240,000
TOTAL	**$ 175,000**	**$ -**	**$ 600,000**	**$ 600,000**	**$ 240,000**

Performance Indicators

- MFT Performance Indicators are found in Public Works - Streets & Storm Sewer (01-21)

Staffing (Full Time Equivalents)

- No staff is funded through this account.

Revenue Detail

ACCT	DESCRIPTION	Actual 2019	Actual 2020	Budget 2021	Est. 2021	Budget 2022
ALLOTMENTS, GRANTS & REIMBURSEMENTS						
03-00-85-4330	Allotments	240,550	283,070	275,000	270,000	**270,000**
03-00-85-4335	Misc Grants	-	159,820	159,820	159,820	**159,820**
		$ 240,550	$ 442,890	$ 434,820	$ 429,820	**$ 429,820**
OTHER INCOME						
03-00-95-4510	Interest Income	1,030	660	700	700	**400**
		$ 1,030	$ 660	$ 700	$ 700	**$ 400**
TOTAL REVENUE		$ 241,580	$ 443,550	$ 435,520	$ 430,520	**$ 430,220**
USE OF RESERVES		$ -	$ -	$ 164,480	$ -	**$ -**
FUNDS AVAILABLE		$ 241,580	$ 443,550	$ 600,000	$ 430,520	**$ 430,220**

PROGRAM ACTIVITY SUMMARY

Motor Fuel Tax (MFT) Fund	Public Works	03-01

Expenditure Detail

ACCT DESCRIPTION		Actual 2019	Actual 2020	Budget 2021	Est. 2021	Budget 2022
CAPITAL OUTLAY						
03-01-88-5009	Infra- Road Resurfacing	175,000	-	600,000	360,000	**-**
03-01-88-5010	Infra- Rebuild Illinois Projects	-	-	-	240,000	**-**
		$ 175,000	$ -	$ 600,000	$ 600,000	**$ -**
Transfers						
03-01-96-5100	Transfer Out - General Cap	-	-	-	-	**240,000**
TOTAL DISBURSEMENTS		$ 175,000	$ -	$ 600,000	$ 600,000	**$ 240,000**

PROGRAM ACTIVITY SUMMARY

Police Pension Fund	Finance	05-01

Function

The Lincolnshire Police Pension Fund (LPPF), and its governing board, were established by State Statutes and authorized by Village Ordinance. The pension fund's revenue source is a combination of monies collected from Village contributions, participant contributions, and investment income. Pension expenditures include retirement, disability, and death benefits payable to annuitants. Outside Financial Managers invest funds based on direction provided by the five-member Police Pension Board. The composition of the Police Pension Board is governed by State Statute and is made up of the following individuals: two members appointed by the Mayor and Board of Trustees, two members elected from among the active Police Officers, and one retiree representative.

Significant Goals/Objectives

- Maximize the rate of return on the investments.
- 2022 Employer Contributions are based on the Police Pension Board's recommendation. This request is based upon an accredited actuary's valuation using assumptions outlined in the Village's Pension Funding Policy
- On December 18, 2019 Illinois Gov. J.B. Pritzker signed Pension Consolidation into law (PA 101-0610). The law created the Police Officers' Pension Investment Fund (POPIF) transition board of trustees tasked with outlining a plan to execute the transfer of investment authority from the municipal pension funds to IPOPIF. The transfer of investments is expected to take place in FY 2022.
- With the change in law, LPPF trustees are required to complete four hours of transition training in preparation of the transfer.

Major Budget Changes

- Employer contributions to the pension fund will be expended from the Police Department-Police Pension line item funded by 2021 Property Taxes (payable in FY 2022)
- Based upon the Village Board approved Funding Policy for the Lincolnshire Police Pension Fund, the budget impact for FY 2022 is expected to be $1,033,370.00 which is $44,766 (4.2% reduction) less than the FY 2021 contribution. This request is based upon assumptions in accordance with the approved Funding Policy for the Lincolnshire Police Pension Fund.

Capital Projects

- None

PROGRAM ACTIVITY SUMMARY

Police Pension Fund	Finance	05-01

Expenditure Summary

	Actual 2019	Actual 2020	Budget 2021	Est. 2021	Budget 2022
Personnel Expenses	-	-	-	-	-
Contractual Services	94,070	92,960	103,900	106,200	114,850
Commodities					
Other Charges	1,431,680	1,316,430	2,299,640	1,455,790	1,756,000
TOTAL	$1,525,750	$1,409,390	$2,403,540	$ 1,561,990	**$ 1,870,850**

Performance Indicators

	Actual 2019	Actual 2020	Budget 2021	Est. 2021	Budget 2022
Unfunded Liability EAN**	6,843,600	6,749,000	6,600,000	6,323,998	6,161,114
Funded %- EAN**	76.9%	78.0%	78.5%	80.2%	80.5%
Funded %- PUC**	81.0%	81.0%	82.0%	81.0%	82.0%
(actuarial asset) 12/31	5.6%	9.0%	6.5%	*6.5%*	6.5%
(market value) 12/31	18.3%	15.0%	7.0%	*14.6%*	7.0%
Max % Equity Investments	65.0%	65.0%	65.0%	65.0%	65.0%

EAN= Entry Age Normal PUC= Projected Unit Credit

**Source: Actuarial Valuation Report prepared June for year beginning January 1

Effective 2014 & 2019 reported figures based on new assumptions

Participants actual	Actual 2019	Actual 2020	Budget 2021	Est. 2021	Budget 2022
Active members	24	24	25	24	24
Normal retirees	15	15	16	15	16
Beneficiaries	1	1	1	1	1
Disabled retirees	2	2	3	2	2
Terminated/ separated	4	3	2	4	4
Total	46	45	47	46	47

Participants	Actual 2019	Actual 2020	Budget 2021	Est. 2021	Budget 2022
Police tier 1 participants	16	15	15	14	14
Police tier 2 participants	8	9	10	11	10
Total	24	24	25	25	24

Staffing (Full Time Equivalents)

- No staff is funded through this account.

PROGRAM DETAIL

Police Pension Fund	Finance	05-01

Police Pension Fund Revenue Explanation

Employer Contributions:
The Police Pension Board annually requests an employer contribution to fund police pension benefits. As provided by State law, the Village Board reviews the request, reviews pension funding goals, actuarial assumptions, and considers the impact to tax payers before determining the contribution. The 2021 projected income is based on the Police Pension Board's 2020 contribution request.

Employee Contributions:
This is the employee contribution (effective 1-1-2001) equal to 9.91% of each sworn Police Officer's base salary deducted each pay period.

Investment Income:
This is the interest earned on money market accounts, certificate of deposits, fixed income, and equity investments. The available funds, not needed for upcoming expenses, are actively invested by hired money managers. Lincolnshire Police Pension Board further contracts with a financial advisor to provide oversight, money manager monitoring, and reporting services to the Pension Board.

Revenue Detail

ACCT DESCRIPTION		Actual 2019	Actual 2020	Budget 2021	Est. 2021	Budget 2022
TAXES						
05-00-70-4070	Property Tax	852,920	910,150	1,078,130	1,078,130	**1,033,370**
		$ 852,920	$ 910,150	$ 1,078,130	$ 1,078,130	**$ 1,033,370**
MISCELLANEOUS REVENUE						
05-00-90-4423	Employer Contributions	-	-	-	-	**-**
05-00-90-4425	Employee Contributions	234,110	260,750	280,000	265,000	**280,000**
05-00-90-4430	Other Income	(190)	3,840	5,000	15,000	**5,000**
		$ 233,920	$ 264,590	$ 285,000	$ 280,000	**$ 285,000**
OTHER INCOME						
05-00-95-4510	Investment Income	703,910	615,910	1,040,410	525,000	**500,000**
		$ 703,910	$ 615,910	$ 1,040,410	$ 525,000	**$ 500,000**
TOTAL REVENUE		$ 1,790,750	$ 1,790,650	$ 2,403,540	$ 1,883,130	**$ 1,818,370**

PROGRAM DETAIL

Police Pension Fund	Finance	05-01

Expenditure Detail

ACCT	DESCRIPTION	Actual 2019	Actual 2020	Budget 2021	Est. 2021	Budget 2022
CONTRACTUAL SERVICES						
05-01-61-4001	Prof Serv- Actuary	3,500	3,500	3,500	3,500	**3,500**
05-01-61-4005	Prof Serv- Bookeeping	9,510	9,750	10,100	12,000	**12,000**
05-01-61-4007	Prof Serv- IDOI	4,200	4,200	5,000	4,900	**5,300**
05-01-61-4013	Prof Serv- Legal Fees	2,170	5,010	3,500	4,000	**4,250**
05-01-61-4017	Prof Serv- Medical Exams	2,080	-	1,000	1,000	**1,000**
05-01-61-4030	Contract Svc- Banking charges	-	-	-	-	**-**
05-01-61-4031	Contract Svc- Invst Adv & Misc	69,580	67,260	77,000	77,000	**85,000**
05-01-61-4032	Contract Svc- Fiduciary Ins	3,030	3,240	3,800	3,800	**3,800**
		$ 94,070	$ 92,960	$ 103,900	$ 106,200	**$ 114,850**
OTHER CHARGES						
05-01-63-1000	Memberships- IPPFA	790	790	1,000	790	**1,000**
05-01-63-3000	Professional Development	4,150	2,210	5,000	5,000	**5,000**
		$ 4,940	$ 3,000	$ 6,000	$ 5,790	**$ 6,000**
PENSION BENEFITS						
05-01-70-9510	Retirement & Reserves	1,426,740	1,313,430	2,143,640	1,450,000	**1,600,000**
05-01-70-9530	Refund / Transfer Contributions	-	-	150,000	-	**150,000**
		$ 1,426,740	$ 1,313,430	$ 2,293,640	$ 1,450,000	**$ 1,750,000**
TOTAL DISBURSEMENTS		$ 1,525,750	$ 1,409,390	$ 2,403,540	$ 1,561,990	**$ 1,870,850**

PROGRAM ACTIVITY SUMMARY

Fraud, Drug, and Alcohol Enforcement Fund	Police	11-05

Function

This fund receives revenues from court-awarded forfeitures of seized assets and fines assessed pursuant to state statutes. These revenues pay for investigative and enforcement expenses in these specific areas not funded by the Police Department's regular budget. Vehicles, specialized equipment, and training may also be purchased with these funds.

Significant Goals/Objectives

- The expense budget is based on cash reserves on hand at the start of the fiscal year.
    - There are no anticipated purchases in FY 2022.
- 2022 anticipates final closure to a 2016 court case- Ernest Jenkins vs Village of Lincolnshire Police. Presently, Lincolnshire is in possession of $230,000 fraud evidence. The anticipated final steps include the court's denial to Jenkin's final appeal, judgement authorizing the allocation of $115,000 to the attorney general and $115,000 to Village of Lincolnshire.

Major Budget Changes

- None

Capital Projects

- None

Fund Balance Projections:

- As of 1/1/2022 (estimated) $16,924
    - Fraud -$2,750
    - Alcohol $18,368
    - Drug $ 1,306
- Projected 12/31/2022 (estimated) $131,924
    - Fraud $112,250
    - Alcohol $18,368
    - Drug $1,306

PROGRAM DETAIL

Fraud, Drug, and Alcohol Enforcement Fund	Police	11-05

Expenditure Summary

	Actual 2019	Actual 2020	Budget 2021	Est. 2021	Budget 2022
Personnel Expenses					
Contractual Services					
Commodities					
Other Charges	6,420	80	19,140	-	-
Transfers	-	-	50,000	50,000	-
TOTAL	$ 6,420	$ 80	$ 69,140	$ 50,000	**$ -**

Performance Indicators

- Not Applicable

Staffing (Full Time Equivalents)

- No staff is funded through this account

PROGRAM DETAIL

Fraud, Drug, and Alcohol Enforcement Fund	Police	11-05

Revenue Detail

ACCT DESCRIPTION		Actual 2019	Actual 2020	Budget 2021	Est. 2021	Budget 2022
OTHER INCOME						
11-00-80-4281	Fraud Forfeiture Revenue	-	-	115,000	-	**115,000**
11-00-80-4283	Alcohol Enforce Rev.	7,850	3,180	-	500	**-**
11-00-80-4285	Drug Forfeiture Revenue	1,390	-	-	-	**-**
		$ 9,240	$ 3,180	$ 115,000	$ 500	**$ 115,000**
TOTAL REVENUE		$ 9,240	$ 3,180	$ 115,000	$ 500	**$ 115,000**
USE OF RESERVES		$ -	$ -	$ -	$ 49,500	**$ -**
FUNDS AVAILABLE		$ 9,240	$ 3,180	$ 115,000	$ 50,000	**$ 115,000**

Expenditure Detail

ACCT DESCRIPTION		Actual 2019	Actual 2020	Budget 2021	Est. 2021	Budget 2022
OTHER CHARGES						
11-05-63-8100	Fraud Forfeiture Exp	4,530	-	-	-	**-**
11-05-63-8300	Alcohol Enforcement Exp.	-	-	17,830	-	**-**
11-05-63-8301	Vehicle	-	-	-	-	**-**
11-05-63-8500	Drug Forfeiture Exp	1,890	80	1,310	-	**-**
		$ 6,420	$ 80	$ 19,140	$ -	**$ -**
TRANSFERS						
11-05-96-5100	Transfer Out- Gen Cap	-	-	50,000	50,000	**-**
TOTAL DISBURSEMENTS		$ 6,420	$ 80	$ 69,140	$ 50,000	**$ -**

PROGRAM ACTIVITY SUMMARY

Vehicle Maintenance Fund	Public Works	12-01

Function

The Public Works Vehicle Maintenance Division is responsible for maintenance of 39 Village-owned vehicles and trucks. Additionally, this Division is also responsible for maintaining several pieces of equipment such as pumps, saws, and tanks, as well as seven stand-by generators which supply emergency power to the water reservoirs and sanitary sewer lift stations.

The revenues and expenditures related to the Vehicle Maintenance Division are budgeted and tracked in the Vehicle Maintenance and Operations Fund. This fund is an internal service fund and is used to account for the costs of operating and maintaining vehicles and equipment used by various Village departments. The cost for operation and maintenance of vehicles and equipment is allocated to appropriate departments.

Significant Goals/Objectives

- Continue to research costs associated with moving to an off-site gas card system for fuel which would be available 24 hours per day in lieu of managing an underground storage fuel station. Such a change would result in elimination of Village-owned underground fuel tanks.
- Continue to evaluate equipment for replacement in accordance with the 10-Year Capital Improvement Program
- Conduct preventative maintenance programs.
- Conduct the fuel tank monitoring program.
- Conduct safety training for the use of Village vehicles and equipment

Major Budget Changes

The following are changes in planned expenditures for the current fiscal year:

- None

Expenditures for FY 2022 are generally expected to be the same or slightly lower for a majority of line items in this operation area. The following are highlights of major changes proposed for FY 2022:

Capital Projects

- See General Capital Improvement Fund pages.

PROGRAM ACTIVITY SUMMARY

Vehicle Maintenance Fund	Public Works	12-01

Expenditure Summary

	Actual 2019	Actual 2020	Budget 2021	Est. 2021	Budget 2022
Personnel Expenses	197,020	201,300	203,920	209,520	222,500
Contractual Services	171,920	126,660	162,220	157,330	174,360
Commodities	129,960	136,710	114,800	136,230	145,800
Other Charges	6,680	6,280	9,250	6,020	9,400
Transfers	-	-	-	-	-
TOTAL	$ 505,580	$ 470,950	$ 490,190	$ 509,100	**$ 552,060**

Performance Indicators

	Actual 2019	Actual 2020	Budget 2021	Est. 2021	Budget 2022
Maintain fleet vehicles					
% of vehicles maintained per Village preventative maintenance	100%	100%	100%	100%	100%
Fleet work orders	214	231	350	300	375
Cost per police squad	$ 812	$ 1,235	$ 794	$ 868	$ 600

Staffing (Full Time Equivalents)

	Actual 2019	Actual 2020	Budget 2021	Est. 2021	Budget 2022
Fleet Foreman	1.00	1.00	1.00	1.00	1.00
Fleet Servicer	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	0.25	0.25	0.25	0.25	0.25
Total	2.25	2.25	2.25	2.25	2.25

PROGRAM DETAIL

Vehicle Maintenance Fund	Public Works	12-01

Revenue Detail

ACCT DESCRIPTION		Actual 2019	Actual 2020	Budget 2021	Est. 2021	Budget 2022
TRANSFERS						
12-00-98-0100	Transfer In: General Fund	361,280	458,140	441,170	441,170	**496,850**
12-00-98-0202	Transfer In: WS Oper Fund	40,140	50,910	49,020	49,020	**55,210**
		$ 401,420	$ 509,050	$ 490,190	$ 490,190	**$ 552,060**
TOTAL REVENUE		$ 401,420	$ 509,050	$ 490,190	$ 490,190	**$ 552,060**
USE OF RESERVES		$ 107,625	$ -	$ -	$ -	**$ -**
FUNDS AVAILABLE		$ 509,045	$ 509,050	$ 490,190	$ 490,190	**$ 552,060**

Expenditure Detail (page 1 of 2)

ACCT DESCRIPTION		Actual 2019	Actual 2020	Budget 2021	Est. 2021	Budget 2022
PERSONNEL EXPENSES						
12-01-60-1000	Regular Salaries	150,700	158,330	155,000	165,000	**174,000**
12-01-60-2000	Overtime Salaries	11,690	4,230	10,000	6,000	**10,000**
12-01-70-9101	IMRF Contribution	21,740	26,040	25,530	24,500	**24,000**
12-01-70-9200	FICA Expense	12,890	12,700	13,390	14,020	**14,500**
		$ 197,020	$ 201,300	$ 203,920	$ 209,520	**$ 222,500**
CONTRACTUAL SERVICES						
12-01-61-3000	Equipment Maintenance	4,740	3,200	3,000	3,000	**3,000**
12-01-61-3701	Veh Maint- Truck Rehab	20,120	5,610	20,000	15,000	**15,000**
12-01-61-8701	Medical Premiums- Health	41,860	44,700	47,700	47,100	**60,000**
12-01-61-8702	Medical Premiums- Dental	3,440	3,650	3,200	3,600	**4,500**
12-01-61-8703	Medical Premiums- Life	560	570	600	560	**1,900**
12-01-61-8800	Property/Liability Ins	7,500	7,830	8,350	8,270	**10,060**
12-01-61-8801	Workers Comp	9,520	9,660	10,870	9,250	**9,400**
12-01-61-9014	Cont Svc- Equip Rental	1,970	1,630	2,500	2,000	**2,000**
12-01-61-9020	Cont Svc- Dealer Repairs	27,410	10,680	20,000	15,000	**20,000**
12-01-61-9021	Cont Svc- Fuel Tank Maint.	10,970	8,830	7,500	20,120	**10,000**
12-01-61-9025	Cont Svc- Inspect & Testing	1,840	1,320	2,000	2,000	**2,000**
12-01-61-9043	Cont Svc- Parts Cleaning	1,560	780	1,500	1,500	**1,500**
12-01-61-9071	Cont Svc- Veh Incident Rep & De	23,740	5,390	15,000	10,000	**15,000**
12-01-61-9101	Cont Svc - Generator Maint & Rep	16,690	22,810	20,000	19,930	**20,000**
		$ 171,920	$ 126,660	$ 162,220	$ 157,330	**$ 174,360**
COMMODITIES						
12-01-62-3034	Maint Mat- Safety Supplies	450	620	500	500	**500**
12-01-62-3066	Maint Mat- Cleaning Suppliies	1,300	930	1,300	1,300	**1,300**
12-01-62-3067	Maint Mat- Shop Supplies	3,490	3,150	3,500	3,500	**3,500**
12-01-62-3070	Maint Mat- Plow Cutting Edges	4,030	5,000	5,000	2,930	**4,000**
12-01-62-5002	Gas	49,970	53,890	41,000	53,000	**55,000**
12-01-62-5003	Diesel	20,830	13,270	14,000	21,000	**25,000**
12-01-62-5004	Oil & Antifreeze	2,920	3,120	3,000	5,000	**5,000**
12-01-62-5005	Commodities/ Consumables	1,500	1,520	1,500	1,500	**1,500**
12-01-62-5006	Parts	32,970	39,100	35,000	40,000	**40,000**
12-01-62-5007	Tires	12,500	16,110	10,000	7,500	**10,000**
		$ 129,960	$ 136,710	$ 114,800	$ 136,230	**$ 145,800**

PROGRAM DETAIL

Vehicle Maintenance Fund	Public Works	12-01

Expenditure Detail (page 2 of 2)

ACCT DESCRIPTION		Actual 2019	Actual 2020	Budget 2021	Est. 2021	Budget 2022
OTHER CHARGES						
12-01-63-1000	Memberships	250	200	250	200	**250**
12-01-63-3000	Professional Development	2,140	1,020	4,000	800	**4,150**
12-01-63-4000	Publications	2,430	2,470	2,500	2,520	**2,500**
12-01-63-6000	Uniforms	1,860	2,590	2,500	2,500	**2,500**
		$ 6,680	$ 6,280	$ 9,250	$ 6,020	**$ 9,400**
TRANSFERS						
		-	-	-	-	**-**
		$ -	$ -	$ -	$ -	**$ -**
TOTAL DISBURSEMENTS		$ 505,580	$ 470,950	$ 490,190	$ 509,100	**$ 552,060**

PROGRAM ACTIVITY SUMMARY

Park Development Fund	Public Works	18-01

Function

The Park Development Fund is a special revenue fund of the Village. This fund accounts for receipt of park donations from developers. Village Code requires all developers make a donation of park land to accommodate residents of new development. Village Code allows the Village to accept cash payments in lieu of land when: the amount of land required from the developer is too small for a meaningful park, there are adequate park facilities in the area, or for other reasons the Village Board may find appropriate. Revenue from this fund is used to pay for improvement and maintenance projects in the Village's various parks/paths and purchase of equipment.

Significant Goals/Objectives

- Use Park Development Funds as needed to fund approved park projects.

Major Budget Changes

The following are changes in planned expenditures for the current fiscal year:

- The Park Development Fund reflects anticipated receipts for FY 2022 totaling: $22,000. The receipts are developer donations for the Manors of Whytegate subdivision.
- The Park Development budget reflects a transfer in the amount of $702,000 to the General Capital Fund to cover the cost of various park projects in 2022.

Expenditures for FY 2022 are generally expected to be the same or slightly lower for a majority of line items in this operation area. The following are highlights of major changes proposed for FY 2022:

Capital Projects

- See General Capital Improvement Fund pages.

Fund Balance Projections:

- 01/01/2022: (estimate) $1,833,238
- 12/31/2022: (estimate) $1,154,038

PROGRAM ACTIVITY SUMMARY

Park Development Fund	Public Works	18-01

Expenditure Summary

	Actual 2019	Actual 2020	Budget 2021	Est. 2021	Budget 2022
Personnel Expenses	-	-	-	-	**-**
Contractual Services	-	-	-	-	**-**
Commodities	-	-	-	-	**-**
Other Charges	51,530	-	-	-	-
Transfers	157,930	986,030	519,000	376,380	702,000
TOTAL	$ 209,460	$ 986,030	$ 519,000	$ 376,380	**$ 702,000**

Performance Indicators

- Not Applicable

Staffing (Full Time Equivalents)

- No staff is funded through this account

PROGRAM DETAIL

Park Development Fund	Public Works	18-01

Revenue Detail

ACCT DESCRIPTION		Actual 2019	Actual 2020	Budget 2021	Est. 2021	Budget 2022
OTHER INCOME						
18-00-85-4315	Park Grants	-	-	-	-	**-**
18-00-90-4420	Park Donations	776,800	224,730	160,900	166,700	**22,000**
18-00-90-4430	Other Income	-	-	-	400	**-**
18-00-95-4510	Interest Income	7,490	1,230	1,200	780	**800**
		$ 784,290	$ 225,960	$ 162,100	$ 167,880	**$ 22,800**
TOTAL REVENUE		$ 784,290	$ 225,960	$ 162,100	$ 167,880	**$ 22,800**
USE OF RESERVES		$ -	$ 760,074	$ 356,900	$ 208,500	**$ 679,200**
FUNDS AVAILABLE		$ 784,290	$ 986,034	$ 519,000	$ 376,380	**$ 702,000**

Expenditure Detail

ACCT DESCRIPTION		Actual 2019	Actual 2020	Budget 2021	Est. 2021	Budget 2022
OTHER CHARGES						
18-01-86-9901	Misc Park Improvements	51,530	-	-	-	**-**
		-	-	-	-	**-**
		$ 51,530	$ -	$ -	$ -	**$ -**
TRANSFERS						
18-01-96-5100	Transfer Out: General Cap	157,930	986,030	519,000	376,380	**702,000**
		$ 157,930	$ 986,030	$ 519,000	$ 376,380	**$ 702,000**
TOTAL DISBURSEMENTS		$ 209,460	$ 986,030	$ 519,000	$ 376,380	**$ 702,000**

PROGRAM ACTIVITY SUMMARY

Special Service Area (SSA) Sedgebrook Fund	Finance	20-01

Function

This fund is a Special Service Area (SSA) responsible for the repayment of bonds issued as part of the Sedgebrook residential development. The bonds were initially issued in November 2004 and subsequently refinanced. These bonds mature March 1, 2034, with remaining annual debt service payments in amounts ranging from $1,159,375 to $1,164,063.

Significant Goals/Objectives

- Continue to provide administrative support to paying agent.
- Levy applicable property tax.
- Pay debt service.
- Review rate of return related to reserve funds (presently Natixis).

Major Budget Changes

- None

Capital Projects

- None

Expenditure Summary

	Actual 2019	Actual 2020	Budget 2021	Est. 2021	Budget 2022
Personnel Expenses	-	-	-	-	**-**
Contractual Services	11,170	6,340	18,000	6,450	**6,750**
Commodities	-	-	-	-	**-**
Other Charges	-	-	-	-	**-**
Capital Outlay	1,147,810	1,149,590	1,163,750	1,144,220	**1,163,750**
TOTAL	$1,158,980	$1,155,930	$1,181,750	$ 1,150,670	**$ 1,170,500**

PROGRAM ACTIVITY SUMMARY

Special Service Area (SSA) Sedgebrook Fund	Finance	20-01

Performance Indicators

- Not Applicable

Staffing (Full Time Equivalents)

- No staff is funded through this account

Revenue Detail

ACCT DESCRIPTION		Actual 2019	Actual 2020	Budget 2021	Est. 2021	Budget 2022
TAXES						
20-00-70-4070	Property Tax	1,164,060	1,153,490	1,163,750	1,155,000	**1,160,620**
		$1,164,060	$1,153,490	$ 1,163,750	$ 1,155,000	**$1,160,620**
OTHER INCOME						
20-00-90-4430	Other Income	-	-	-	-	**-**
20-00-95-4510	Interest Income	22,010	18,650	18,000	17,670	**17,620**
		$ 22,010	$ 18,650	$ 18,000	$ 17,670	**$ 17,620**
TOTAL REVENUE		$1,186,070	$1,172,140	$ 1,181,750	$ 1,172,670	**$1,178,240**
USE OF RESERVES		$ -	$ -	$ -	$ -	**$ -**
FUNDS AVAILABLE		$1,186,070	$1,172,140	$ 1,181,750	$ 1,172,670	**$1,178,240**

Expenditure Detail

ACCT DESCRIPTION		Actual 2019	Actual 2020	Budget 2021	Est. 2021	Budget 2022
CONTRACTUAL SERVICES						
20-01-61-4000	Professional Services	11,170	6,340	18,000	6,450	**6,750**
		$ 11,170	$ 6,340	$ 18,000	$ 6,450	**$ 6,750**
CAPITAL OUTLAY						
20-01-64-7100	Bond Payment	440,000	470,220	1,163,750	1,144,220	**1,163,750**
20-01-64-7200	Interest Expense	707,810	679,370	-	-	**-**
		$1,147,810	$1,149,590	$ 1,163,750	$ 1,144,220	**$1,163,750**
TOTAL DISBURSEMENTS		$1,158,980	$1,155,930	$ 1,181,750	$ 1,150,670	**$1,170,500**

CAPITAL IMPROVEMENT PROGRAM

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VILLAGE OF
LINCOLNSHIRE

10-YEAR CAPITAL IMPROVEMENT PLAN

GUIDING PRINCIPLES

The Village of Lincolnshire 10-Year Capital Improvement Plan is based on several guiding principles. Simply put, these guiding principles should serve as the foundation of the contents of this document and the day-to-day decisions made by local officials throughout the planning horizon. This document should be utilized as a tool to assist Staff in the preparation of the short and long term capital goals.

ROADWAYS

Rating Criteria:

A scientific survey of all roads within the community will be performed every five years. The approximate cost of this survey is $40,000.

Roadways within the Village of Lincolnshire that reflect a surface rating of fair or worse, based on the information obtained during the pavement condition survey will be added to the 10 Year Capital Plan.

Roadways will be resurfaced every 15-20 years, with approximately 2 miles of road being resurfaced each year. See attached June 9, 2020, Baxter & Woodman Lincolnshire Future Road Memorandum for more details and supporting information pertaining to the Village's road preservation program.

Preservation Methods Utilized:

Asphalt sealcoating – The Village will explore alternative ways to extend the life of asphalt pavements by using maltene based sealants that are designed to fill in small cracks/voids in pavements with the goal of extending the life of a pavement 5 – 10 years.

Crack sealing – preservation method utilized on roadways in commercial area that show cracking, but not to the extent that requires resurfacing

Surface & Full-Depth Patching – preservation method utilized on roadways throughout the Village that show pavement failures, but not to the extent that requires resurfacing

Minor Resurfacing – preservation method utilized on roadways throughout the Village that show surface wear only, but are structurally sound and do not show signs of base or sub-base failure.

Full-Depth Resurfacing – The reconstruction method of full-depth reconstruction will be utilized on roadways throughout the Village that reflect substantial base and sub-base failure in over 35% of the roadway area, as defined in the independent assessment.

Full Road Reconstruction – This reconstruction method will be utilized on roadways throughout the Village that reflect substantial base and sub-base failure in over 40% of the roadway area, and also requires significant curb & gutter, and/or utility improvements within the roadway limits.

FLEET REPLACEMENT

Vehicles, Machines, Trailered Equipment, and Small Equipment: Staff maintains a comprehensive list of all Village owned vehicles, machines, trailered equipment, and small equipment. Their purchase date, specifications, expected service life, etc. are logged into a database after purchase. This database will be utilized annually as the main tool for determining when specific vehicles and/or equipment will be added to the capital program. However, for the purposes of general guidance, the following parameters are established.

Police Squad Cars: All Police Squad Cars are on our replacement schedule no earlier than the expiration of the 5-year factory warranty. After the warranty expires, each vehicle will be analyzed and if necessary, replaced or moved to an outlying year for replacement. The Public Works Fleet Division will include maintenance and repair costs, down time, miles, hours, and physical appearance in the process of determining which year the vehicle should be considered again for replacement. When the outlying year is reached, Public Works Fleet Division will then re-analyze the vehicle and either decide to replace or move to an outlying year again. Staff will also determine if the vehicle is fit for other duties in the Police Department such Stevenson High School vehicles. Transfer to Public Works for Administrative use will then be considered if determined that the vehicle is no longer fit for Police use.

Public Works Trucks: Public Works has several different classes of trucks that each have their respective replacement schedule. Large Dump Trucks are to be considered for replacement at 15 years, 45,000 miles, or 6,000 hours. Small Dump Trucks at 120 months, 50,000 miles, or 5,000 hours. Pickup and Utility Body Trucks at 120 months, 75,000 miles, or 3,500 hours. Each vehicle will be evaluated bi-annually at a minimum as part of their regular maintenance program by the Public Works Fleet Division. When the vehicles are due to be replaced in the capital plan, maintenance and repair costs, down time, miles, hours, and physical appearance will all be considered for replacement of the vehicle or, rescheduling for replacement in the future. Past usefulness of the vehicle will also be determined at the time of replacement.

Administrative Cars & SUVs: When a police squad is determined to be not fit for Police duty, the Public Works Fleet Division will consider transferring the vehicle to the Public Works Administrative Fleet. Retired Squads will not automatically be transferred to Public Works. They will be analyzed and compared to the existing Public Works Pool Fleet to determine if they will be an upgrade, downgrade, or lateral replacement. Downgrade and lateral replacements will be sent to auction to keep aftermarket parts transfer costs and labor time down as well as cleaning and decal striping costs down. The CED SUV will be considered for new vehicle replacement at 96 months or 75,000 miles. This vehicle is not a retired squad car.

A bi-annual evaluation as part of its maintenance plan will help determine the need for replacement. Maintenance and repair costs, down time, and physical appearance will all be considered by the Public Works Fleet Division at its replacement time. Past usefulness of the vehicle type will also be discussed with staff at the time of replacement.

Public Works Machines and Trailered Equipment: Each piece of trailered equipment or machine has its own replacement schedule. Each unit is different from another and has been determined that they need their own respective schedule for replacement. Each unit will be inspected bi-annually at a minimum during its maintenance program by the Public Works Fleet Division. Maintenance and repair costs, down time, and hours will be considered at the time of

replacement. Past usefulness will also be discussed to see if a replacement is even necessary. Rentals, leasing, and performing work contractually will be considered where necessary.

Public Works Small Equipment: Hand held and wheeled small equipment is typically not a line item for capital replacement. These items are purchased through operating budget line items. These units do not have systems for recording miles or hours. Only maintenance and repair costs and down time can be analyzed for time of replacement by the Public Works Fleet Division. All small equipment is inspected annually. Changing operating line item budgets are discussed between Public Works staff to plan for a more than normal amount of small equipment replacements.

WATER SYSTEM

Water Main Replacement and Distribution System Looping:

1. Replace failing water main with a history of at least three documented main breaks resulting from corrosion within 1,000 feet of pipe.
2. Install new or replace existing water mains with larger diameter mains throughout the Village where applicable. Water mains shall be identified by the Village water model analysis and will improve flow rates, system pressure, eliminate dead end water supply and improve pressures during periods of peak water demands (fire flows, warm weather, etc.).
3. Replace 4" water mains with larger diameter mains to improve system performance during water main breaks and new main construction. These mains shall be prioritized during review of the Village water model analysis and engineering recommendations.

Operation and Maintenance:

1. Replace up to five defective hydrants identified in the hydrant flushing program annually.
2. Replace three water valves annually to improve system performance during water main breaks or water main construction.
3. Perform a corrosion protection survey and evaluation of the thirty inch transmission main every three years. (Engineering Recommendation)
4. Update the Village hydraulic water model every five years in accordance with industry standards. (Engineering Recommendation)

Water Storage:

1. Clean and inspect the concrete water storage reservoirs every five years.
2. Perform necessary repairs identified during the cleaning and tank inspections. Repairs shall be performed in accordance with professional recommendations and industry standards.

Water Supply:

1. Perform a water model study of the Village flow requirements and evaluate the feasibility of an emergency water interconnection.

SANITARY SYSTEM

Operation and Maintenance:

1. Clean, televise, and inspect five miles of sanitary main annually. This will provide a full evaluation of the sanitary infrastructure every 10 years.

Sanitary Sewer Rehabilitation:

1. Rehabilitate approximately 4,000 feet of sanitary main annually to extend the life of the utility and prevent future sewer replacement projects.

   Rehabilitation shall include excavation and replacement of pipe identified from televising to restore pipe integrity and utilization of Trenchless technologies. The most effective technologies shall be utilized for rehabilitation which may include installation of cured-in-

place piping (CIPP) and pressure grouting of pipe joints, service connections or sewer structures.

STORM SEWER SYSTEM

The following guiding principles provide a framework for developing and maintaining and improving the Village's storm sewer system:

Provide Regular Maintenance and inspection of 10% of existing storm sewers within the Village limits which includes cleaning and televising to help incorporate future utility repairs into the road resurfacing project.

Storm Sewer Replacement and Maintenance:

1. Televise and Inspect 3,000 – 4,000 linear feet of storm sewers annually in conjunction with future road replacement projects.
2. Rehabilitate approximately 1,000 ft. of the storm sewer system annually to extend the useful lives of "fair" condition storm sewers in order to save money on future sewer replacement projects while also coordinating with future road improvement programs.

Operations and Maintenance:

1. Clean and inspect approximately 100 – 130 (10%) catch basins annually within the Village for a period of 10 years. Upon completion, annually recommend improvements to be placed into the in the storm sewer re-lining program.

Private Property Programs:

1. Implement annual storm water Best Management Practices (BMPs) to improve local private property drainage issues. The storm water BMP program would allow the Village to assist residents in improving minor drainage and flooding problems by implementing relatively cost solutions.

Drainage Improvements:

1. Implement key storm sewer improvements that will minimize the depth, duration and extent of street flooding as much as practical, provided the Village's budgetary constraints.

2. Phase Drainage improvements for installation with road and water main improvements.

3. Implement alternatives to storm sewer installation that would reduce the cost of drainage improvements. These alternatives may include storm sewer detention and/or small-scale distributed BMP's that would reduce the amount of runoff.

Additional Storm Sewer System Goals:

Additionally, the following is a list of goals which will be implemented in order to provide a more functional and efficient storm sewer system:

1. Establish and recognize areas of infrastructure that need improvement.
2. Perform a Village-wide storm sewer study every 10 years to determine the existing capacity of the Village's storm sewer system for a variety of events and identify any desired improvements.

3. Establish a prioritization system of upgrading deficient infrastructure.

4. Program long term needs into existing Capital Improvement Plan.

5. Detect and eliminate unauthorized discharges to the storm system.

6. Detect and control construction site runoff. Enforce a program to address discharges of post-construction storm sewer water runoff from new development and redevelopment areas.

7. Develop strategies to enhance water quality and create a quality living environment

8. Develop "public education and outreach" including distributing educational materials and performing outreach to inform citizens about the impacts polluted storm sewer can have on water quality.

9. Participate in local watershed groups to help the region develop and implement policies and projects that protect and enhance the Village's drainage system and natural resources.

10. Maintain the integrity of ecosystem health, green infrastructure measures, and low impact development should be pursued on these parcels. Green infrastructure measures include such things as permeable pavers, filter strips, bio swales, depressed landscape islands, rainwater harvesting, etc.

11. Promote "good housekeeping" for Public Works operations. This includes training municipal staff on pollution prevention measures and techniques, such as regular street sweeping, reduction in the use of pesticides and street salt, and frequent catch-basin cleaning.

FACILITIES

Village buildings will be evaluated annually for maintenance and repair needs and items found needing attention will be added to the appropriate budget line item.

Facility uses will be considered in planning all capital improvements.

1. Roofs will be evaluated every 10 years for maintenance and repair needs, and recommendations will be appropriated in future years.
2. Mechanical systems will be evaluated every five years, and recommendations will be appropriated in future years.
3. Exteriors of buildings will be painted every 20 years.
4. Interiors of buildings will be painted every 20 years.

PARKS AND PATHS

The following guiding principles provide a framework for developing and enhancing Lincolnshire's parks and paths system:

Parks:

1. Annually inspect all of the Village parks with the Park Board. Upon inspections, gather input for future amenities.
2. Inspect and evaluate all existing playground equipment annually with a goal of making all needed immediate repairs and scheduling future playground replacement plans.

3. Inspect and repair all existing hardscape in Village parks annually.
4. Affirm the community's commitment to responsible land use and stewardship of the natural environment.
5. Manage Village-owned lands within existing parks.
6. Develop a tree care plan to ensure that the investments made in planting parkways trees is balanced with a plan for long-term care of trees. This is particularly important as it relates to controlling pest infestations such as the Emerald Ash Borer that has eliminated entire tree canopies in some communities.
7. Develop and adopt a Park and Paths Plan that will guide the development and enhancement of the Village's parks and trails and ensures the elements are continually assessed, maintained, and upgraded to sustain Lincolnshire's image as an attractive small town and walkable community.
8. Ensure that parks within the Village are accessible and provide balanced recreation opportunities for all residents of all ages.
9. Protect and preserve open spaces, natural areas, and other elements of "green infrastructure," while also protecting critical environmental areas, and enhancing natural beauty.
10. Prohibit the removal of mature, healthy trees on a development site wherever possible, and require replacement of trees to achieve equivalent canopy cover.

Paths:

1. Inspect all Village bike paths annually. Upon completion of inspections, recommend improvements as needed.
2. Inspect all Village bike path signs annually. Upon completion of inspections, recommend improvements as needed.
3. Develop and maintain a safe, efficient, and comprehensive trail system that meets the human and social service needs of our most important resource: our residents.
4. Develop a high quality, interconnected trail system that create walkable, interconnected neighborhoods while providing recreation and transportation as a means to link parks and open space together.
5. Develop priorities for a system of parks and trails within the Village including location, development, and connectivity.
6. Identify a possible need for additional study on alternative trail uses.
7. Provide and maintain directional and way finding signs to community facilities and local places of interest including the downtown area.
8. Recognize the potential to partner with other agencies, including local schools, Lake County Forest Preserve District and Illinois Department of Transportation to ultimately identify opportunities and achieve greater efficiency.

Summary of Capital Funds

	1	2	3	4	5	6	7	8	9	10		
Fund	**Fiscal Year 2021**	**Fiscal Year 2022**	**Fiscal Year 2023**	**Fiscal Year 2024**	**Fiscal Year 2025**	**Fiscal Year 2026**	**Fiscal Year 2027**	**Fiscal Year 2028**	**Fiscal Year 2029**	**Fiscal Year 2030**	**Fiscal Year 2031**	**10-Year Total**
Facilities	$25,000	$25,000	$390,000	$250,000	$530,000	$355,000	$525,000	$210,000	$305,000	$620,000	$750,000	$3,985,000
Equipment	$207,000	$190,000	$153,500	$163,000	$77,500	$125,000	$375,500	$251,000	$200,000	$50,000	$205,000	$1,997,500
Furniture & Fixtures	$40,000	$0	$20,000	$0	$0	$172,000	$42,000	$20,000	$20,000	$0	$0	$314,000
Infrastructure-Storm Sewer	$1,149,000	$4,635,000	$4,415,000	$7,520,000	$220,000	$410,000	$2,775,000	$220,000	$220,000	$220,000	$270,000	$22,054,000
Infrastructure-Water	$4,211,000	$1,400,000	$3,049,000	$1,760,000	$1,721,000	$2,591,500	$1,207,000	$1,975,000	$1,215,000	$1,137,000	$1,633,000	$21,899,500
Infrastructure-Sanitary	$360,000	$378,000	$446,900	$516,745	$517,582	$659,461	$592,434	$556,556	$746,251	$558,089	$612,868	$5,944,887
Infrastructure-Parks & Paths	$519,000	$980,000	$530,000	$400,000	$80,000	$404,000	$1,265,000	$927,000	$330,000	$393,000	$360,000	$6,188,000
Infrastructure-Roadways	$1,681,000	$1,443,500	$1,335,500	$1,415,500	$1,415,500	$1,857,500	$1,757,500	$1,682,500	$2,051,250	$1,850,000	$1,819,302	$18,309,052
Vehicle Replacement	$415,000	$135,000	$285,000	$365,000	$520,000	$600,000	$525,000	$165,000	$215,000	$165,000	$150,000	$3,540,000
Miscellaneous Capital	$2,500	$2,500	$0	$0	$0	$0	$0	$0	$0	$0	$0	$5,000
Total	**$8,609,500**	**$9,189,000**	**$10,624,900**	**$12,390,245**	**$5,081,582**	**$7,174,461**	**$9,064,434**	**$6,007,056**	**$5,302,501**	**$4,993,089**	**$5,800,170**	**$84,236,939**

Facilities Fund-Capital

Project Location		Acct. #	Project Name	Brief Description	Year End Projection	Approved Budget Fiscal Year 2021	1 Fiscal Year 2022	2 Fiscal Year 2023	3 Fiscal Year 2024	4 Fiscal Year 2025	5 Fiscal Year 2026	6 Fiscal Year 2027	7 Fiscal Year 2028	8 Fiscal Year 2029	9 Fiscal Year 2030	10 Fiscal Year 2031	10 Year Total
Village Hall	51	51-25-61-9040	Facilities Improvement - VH	Cont Srv- Painting Exterior Village Hall											$10,000		**$10,000**
PWF	51	51-25-61-9040	Facilities Improvement - PWF	Cont Srv- Painting Interior PW Garage											$15,000		**$15,000**
PWF	51	51-25-61-9040	Facilities Improvement - PWF	Cont Srv- Painting Exterior - Various Areas											$25,000		**$25,000**
PWF	51	51-25-61-9040	Facilities Improvement - PWF	Cont Srv- Painting Diesel Tank							$10,000						**$10,000**
Village Hall	51	51-25-61-9048	Facilities Improvement - VH	Cont Srv- Interior Painting- Various Areas				$25,000			$25,000						**$50,000**
Village Hall	51	51-25-61-9048	Facilities Improvement - VH	Cont Srv- Interior Painting- Police Department Offices											$20,000		**$20,000**
PWF / LLS	51	51-25-61-9204	Facilities Improvement - PWF	Underground Storage Tank Repairs												$500,000	**$500,000**
Village Hall	51	51-25-62-3108	Facilities Improvement - VH	Police Dep Roof Repairs								$45,000					**$45,000**
Village Hall	51	51-tbd	Facilities Improvement - VH	Fan/heater Replacement- VH							$50,000			$50,000			**$100,000**
Village Hall	51	51-tbd	Facilities Improvement - VH	HVAC A/C Compressor/Refridgerant Replacement- VH				$120,000									**$120,000**
PWF	51	51-tbd	Facilities Improvement - PWF	HVAC Boiler Replacement- PW					$50,000								**$50,000**
45 Londonderry	51	51-25-80-2010	Facilities Improvement - 45 Londonderry	Security Gate- 45 Londonderry	$25,000	$25,000											**$0**
Village Hall	51	51-25-80-2111	Facilities Improvement - VH	Aeration System Installation										$10,000			**$10,000**
Village Hall	51	51-25-80-2112	Facilities Improvement - VH	Flooring Replace Village Hall			$25,000	$75,000		$75,000							**$175,000**
Village Hall	51	51-25-80-2122	Facilities Improvement - VH	Paver brick replacement in circle drive									$50,000				**$50,000**
Village Hall	51	51-25-80-2122	Facilities Improvement - VH	Various concrete and brick repairs				$10,000		$20,000				$25,000			**$55,000**
Village Hall	51	51-25-80-2123	Facilities Improvement - VH	Various concrete capstone replacement/brick wall repair									$100,000				**$100,000**
Village Hall	51	51-25-80-2124	Facilities Improvement - VH	Bathroom/locker room upgrades						$10,000	$100,000						**$110,000**
Village Hall	51	51-25-80-2127	Facilities Improvement - VH	employee entrance awnings							$20,000						**$20,000**
Village Hall	51	51-25-80-2129	Facilities Improvement - VH	Handicap accessible upgrades				$25,000									**$25,000**
Village Hall	51	51-25-80-2130	Facilities Improvement - VH	HVAC Boiler Replacement- VH					$200,000								**$200,000**
Village Hall	51	51-25-80-2131	Facilities Improvement - VH	Kitchen Area Refinish- VH							$15,000						**$15,000**
Village Hall	51	51-25-80-2133	Facilities Improvement - VH	Public Facility signage				$15,000									**$15,000**
Village Hall	51	51-25-80-2134	Facilities Improvement - VH	Security Improvements- VH (External/Internal)				$90,000									**$90,000**
PWF	51	51-25-80-2206	Facilities Improvement - PWF	HVAC Improvements PWF						$75,000							**$75,000**
PWF	51	51-25-80-2212	Facilities Improvement - PWF	Flooring Replace PWF										$20,000			**$20,000**
Village Hall	51	51-tbd	Facilities Improvement - VH	HVAC A/C & Controller Replacement- VH						$250,000							**$250,000**
PWF	51	51-25-80-4026	Facilities Improvement - PWF	PWF Building Lighting Upgrades				$30,000									**$30,000**
Village Hall	51	51-25-80-4031	Facilities Improvement - VH	Village Hall Emergency Power Upgrades											$550,000		**$550,000**
Village Hall	51	51-25-80-4032	Facilities Improvement - VH	Village Hall Exterior Lighting Upgrades							$35,000						**$35,000**
Village Hall	51	51-tbd	Facilities Improvement - VH	Front Desk Reconstruction							$50,000						**$50,000**
PWF	51	51-25-80-6010	Site Improvements - PWF	Site Improvements- PWF												$250,000	**$250,000**
Village Hall	51	51-tbd	Facilities Improvement - VH	Village Hall Parking Lot, Sidewalk, Curb Improvements								$300,000					**$300,000**
45 Londonderry	51	51-tbd	Facilities Improvement - 45 Londonderry	Storage Building Rehab Project							$50,000						**$50,000**
ESR/WSR	7	51-tbd	Facilities Improvement - W/S	Lift station and ESR and WSR heating and ventilation								$100,000					**$100,000**
Village Hall	51	51-tbd	Facilities Improvement - VH	office enclosure at village hall								$50,000					**$50,000**
Village Hall	51	51-tbd	Facilities Improvement - VH	Village Hall Irrigation System Replacement								$30,000					**$30,000**
PWF	51	51-tbd	Facilities Improvement - PWF	Various concrete & brick wall repair						$100,000			$40,000				**$140,000**
PWF	51	51-tbd	Facilities Improvement - PWF	Air condition in fleet office									$20,000				**$20,000**
PWF	51	51-tbd	Facilities Improvement - PWF	Refinish shop floor										$100,000			**$100,000**
Village Hall	51	51-tbd	Facilities Improvement - VH	Various VH Site Improvements - detention pond										$100,000			**$100,000**
				GRAND TOTAL	**$25,000**	**$25,000**	**$25,000**	**$390,000**	**$250,000**	**$530,000**	**$355,000**	**$525,000**	**$210,000**	**$305,000**	**$620,000**	**$750,000**	**$3,960,000**

Equipment Fund-Capital

Replacement Schedule		Acct. #	Project Name	Brief Description	Equip #	Year End Projection	Fiscal Year 2021	1 Fiscal Year 2022	2 Fiscal Year 2023	3 Fiscal Year 2024	4 Fiscal Year 2025	5 Fiscal Year 2026	6 Fiscal Year 2027	7 Fiscal Year 2028	8 Fiscal Year 2029	9 Fiscal Year 2030	10 Fiscal Year 2031	10 Year Total
						Approved Budget												
	07	07-tbd	Small Equipment Replacement	Misc. Wheel Balancer							$10,000							**$10,000**
	07	07-tbd	Small Equipment Replacement	Equip - in car camera		$15,000	$15,000											**$0**
	51	51-05-80-3020	Police	Bodycamera System		$46,000	$46,000											**$0**
	51	51-05-80-3013	Police	Livescan Electronic Fingerprint System												$15,000		**$15,000**
	51	51-12-80-3005	Server Replacement	Server Replacement		$113,000	$113,000					$20,000						**$20,000**
	51	51-21-80-3261	Medium Equipment Replacement	1998 Big Tex Utility Trailer	261	$0	$8,000	$10,000										**$10,000**
	51	51-21-80-3262	Medium Equipment Replacement	2001 Wells Cargo Enclosed Landscape Trailer	262						$20,000							**$20,000**
	51	51-tbd	Medium Equipment Replacement	1993 Dynaweld Flat Bed Heavy Equipment Trailer	263					$20,000								**$20,000**
	51	51-tbd	Medium Equipment Replacement	2003 Wells Cargo Enclosed Water Department Trailer	264						$15,000							**$15,000**
	51	51-tbd	Medium Equipment Replacement	2017 Hillsboro Flat Bed Tilt Trailer	265								$10,000					**$10,000**
	51	51-21-80-3316	Large Equipment Replacement	2004 Kubota KX91-3 Excavator	316			$80,000										**$80,000**
	51	51-21-80-3325	Large Equipment Replacement	2007 Nissan MAP1F2A25LV Forklift	325				$15,000						$100,000			**$115,000**
	51	51-tbd	Medium Equipment Replacement	2013 Toro Groundmaster 7200 Zero Turn Mower - 72" Deck	516					$25,000								**$25,000**
	51	51-tbd	Medium Equipment Replacement	2013 Toro Groundmaster 7200 Zero Turn Mower - 62" Deck	513					$25,000								**$25,000**
	51	51-21-80-3417	Medium Equipment Replacement	2020 John Deere Gator HPX615E Utility Cart	417								$28,000					**$28,000**
	51	51-21-80-3418	Medium Equipment Replacement	2020 John Deere GatorTS Utility Cart	418					$15,000								**$15,000**
	51	51-tbd	Large Equipment Replacement	2016 Sewer Equipment Trailer Jet Sewer Flusher	502								$185,000					**$185,000**
	51	51-21-80-3509	Large Equipment Replacement	2008 Toro Groundmaster 7210 Zero Turn Polar Trac	509							$50,000						**$50,000**
	51	51-21-80-3600	Large Equipment Replacement	2005 Vermeer BC1000XL Chipper	600							$40,000						**$40,000**
	51	51-21-80-3700	Medium Equipment Replacement	2012 Kubota RTV1100 Utility Cart	700						$25,000							**$25,000**
	51	51-21-80-3701	Medium Equipment Replacement	2013 Turfco 85460 Top Dresser	701								$20,000					**$20,000**
	51	51-21-80-3704	Large Equipment Replacement	2009 Kubota L5740 Tractor	704									$46,000				**$46,000**
	51	51-21-80-3720	Medium Equipment Replacement	2018 SMC 4000 Mini Message Board	720										$25,000			**$25,000**
	51	51-tbd	Medium Equipment Replacement	2005 Ver-Mac Signalistation Message Board	705					$28,000								**$28,000**
	51	51-21-80-3706	Medium Equipment Replacement	2011 Toro Workman MDX Utility Cart	706											$15,000		**$15,000**
	51	51-21-80-3708	Medium Equipment Replacement	2012 Toro Sandpro Infield Groomer	708				$ 15,000									**$15,000**
	51	51-21-80-3709	Large Equipment Replacement	2018 John Deere 244K Mini Loader	709									$85,000				**$85,000**
	51	51-tbd	Medium Equipment Replacement	2015 Turfco TriWave 60 Slit Seeder	714								$20,000					**$20,000**
	51	51-21-80-3713	Medium Equipment Replacement	2006 Ryan 544317 Aerator	713				$15,000									**$15,000**
	51	51-21-80-3800	Small Equipment Replacement	2013 Coats 70X-AF-3 Tire Machine	475				$10,000							$15,000		**$25,000**
	51	51-tbd	Small Equipment Replacement	2017 Titan TCC08 Chipper Cap									$10,000					**$10,000**
	51	51-tbd	Small Equipment Replacement	2018 Falcon P2D1XID Asphalt Hot Box	500												$30,000	**$30,000**
	51	51-tbd		Backhoe Bucket Scale	New								$10,000					**$10,000**
	51	51-tbd	Small Equipment Replacement	2010 Godwin CD150M 6" Pump									$30,000					**$30,000**
	51	51-tbd	Small Equipment Replacement	2013 Godwin CDM100M 4" Pump									$30,000					**$30,000**
	51	51-tbd	Small Equipment Replacement	1993 Champion "R" Series Garage Air Compressor	462								$20,000					**$20,000**
	51	51-21-80-3304	Small Equipment Replacement	2019 Bomag BW900-50 Roller	304												$25,000	**$25,000**
	51	51-21-80-3802	Small Equipment Replacement	2020 Accubatch Brine Maker													$150,000	**$150,000**
	51	51-tbd		Fuel system replacement										$ 50,000				**$50,000**
	51	51-tbd	Medium Equipment Replacement	2015 Wells Cargo Enclosed Emergency Response Trailer	266										$25,000			**$25,000**
	51	51-tbd	Medium Equipment Replacement	2016 Lely L1250 Material Spreader	710										$10,000			**$10,000**
	51	51-tbd	Medium Equipment Replacement	2007 Ingersoll-Rand P185 Air Compressor	304										$25,000			**$25,000**
	51	51-21-80-3804	Small Equipment Replacement	2020 Snap-On Zeus Diagnostic Scan Tool	476										$15,000			**$15,000**
	51	51-12-80-3005	Small Equipment Replacement	Printer Replacement - PW Printer												$5,000		**$5,000**
	51	51-05-80-3005	Small Equipment Replacement	Printer Replacement - Police Records									$5,000					**$5,000**
	51	51-12-80-3005	Small Equipment Replacement	Printer Replacement - Large Format Plotter									$7,500					**$7,500**
	51	51-12-80-3005	Small Equipment Replacement	Printer Replacement - Dory							$7,500							**$7,500**
	51	51-12-80-3005	Small Equipment Replacement	Printer Replacement - Meme					$8,500									**$8,500**
	51	51-12-80-3015	Facilities Improvement - VH	Phone system upgrades		$12,500	$12,500											**$0**
	51	51-20-80-3016	Facilities Improvement - PWF	Phone system upgrades		$12,500	$12,500											**$0**
	51	51-20-80-3017	Facilities Improvement - PWF	New Scanner/Copier								$15,000						**$15,000**
	51	51-12-80-3019	Facilities Improvement - VH	Equip: Media VH- Board Room and Media Room Upgrades				$100,000										**$100,000**
	51	51-25-80-4009	Facilities Improvement - PWF/VH	Security System- PWF/VH					$90,000	$50,000								**$140,000**
	51	51-tbd	Facilities Improvement - Villagewide	Weather monitoring cameras										$50,000				**$50,000**
	51	51-25-80-9009	Facilities Improvement - Village Hall	Microlink Connection- VH			$71,271											**$0**
	51	51-tbd	Trailer mounted generator	Trailer mounted generator	New									$20,000				**$20,000**
				GRAND TOTAL		**$270,271**	**$207,000**	**$190,000**	**$153,500**	**$163,000**	**$77,500**	**$125,000**	**$375,500**	**$251,000**	**$200,000**	**$50,000**	**$205,000**	**$1,790,500**

Furniture & Fixtures-Capital

Project Location		Acct. #	Project Name	Brief Description	Year End Projection	Approved Budget Fiscal Year 2021	1 Fiscal Year 2022	2 Fiscal Year 2023	3 Fiscal Year 2024	4 Fiscal Year 2025	5 Fiscal Year 2026	6 Fiscal Year 2027	7 Fiscal Year 2028	8 Fiscal Year 2029	9 Fiscal Year 2030	10 Fiscal Year 2031	10 Year Total
PWF	51	51-25-80-4022	Facilities Improvement - PWF	Office Furniture PWF								$12,000					**$12,000**
Village Hall	51	51-25-80-4025	Facilities Improvement - VH	Furniture- Outside VH Replacement							$12,000						**$12,000**
Village Hall	51	51-25-80-4027	Facilities Improvement - VH	Furniture Replacement- Village Hall									$20,000				**$20,000**
PWF	51	51-25-80-4027	Facilities Improvement - VH	Board Room/Community Room Chairs										$20,000			**$20,000**
Village Hall	51	51-25-80-4028	Facilities Improvement - VH	Furniture Replacement- PD				$20,000									**$20,000**
Village Hall	51	51-25-80-4101	Facilities Improvement - VH	Drinking fountain, Faucet & Flush Valves- Village Hall	$20,000	$20,000											**$0**
Public Works	51	51-25-80-4201	Facilities Improvement - PWF	Drinking fountain, Faucet & Flush Valves- Public Works	$20,000	$20,000											**$0**
PWF	51	51-25-80-4223	Facilities Improvement - PWF	Window Treatments							$15,000						**$15,000**
Public Works	51	51-25-tbd	Facilities Improvement - PWF	PWF Landscape Improvements								$10,000					**$10,000**
Village Hall	51	51-tbd	Facilities Improvement - VH	Window Treatments							$20,000						**$20,000**
Village Hall	51	51-tbd	Facilities Improvement - VH	Window Replacements							$50,000						**$50,000**
PWF	51	51-tbd	Facilities Improvement - PWF	Window Replacements							$75,000						**$75,000**
Village Hall	51	51-tbd	Facilities Improvement - VH	Holiday Light Display for Path System								$20,000					**$20,000**
				GRAND TOTAL	**$40,000**	**$40,000**	**$0**	**$20,000**	**$0**	**$0**	**$172,000**	**$42,000**	**$20,000**	**$20,000**	**$0**	**$0**	**$274,000**

Infrastructure: Storm Sewer Improvements-Capital

Project Location		Acct. #	Project Name	Brief Description	Year End Projection	Approved Budget Fiscal Year 2021	1 Fiscal Year 2022	2 Fiscal Year 2023	3 Fiscal Year 2024	4 Fiscal Year 2025	5 Fiscal Year 2026	6 Fiscal Year 2027	7 Fiscal Year 2028	8 Fiscal Year 2029	9 Fiscal Year 2030	10 Fiscal Year 2031	10 Year Total
	49	49-01-84-5110	Infrastructure - Storm Sewer	Infra- Storm Sewer Lining	$ 20,000	$ -	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	**$200,000**
Cumberland	51	51-tbd	Storm Sewer Improvement	77 Cumberland to 90 Lincolnshire (New Repair)					$ 300,000								**$300,000**
Various Locations	49	49-01-84-6501	Detention Basin Engineering	Detention Basin Engineering Study	$ 20,000	$ 29,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000	**$200,000**
Various Locations	49	49-01-84-5115	Detention Basin Construction	Detention Basin Construction	$ 180,000	$ 180,000	$ 180,000	$ 180,000	$ 180,000	$ 180,000	$ 180,000	$ 180,000	$ 180,000	$ 180,000	$ 180,000	$ 180,000	**$1,800,000**
12 Queensway	51	51-21-84-5116	Storm Sewer Improvement	Storm Lilne Replacement - (above ditchline)	$ 60,000	$ 60,000											**$0**
4 Queensway to ESR	51	51-21-84-5122	Stream Bank Improvement	Ditchline/Detention Construction	$ 150,000	$ 150,000											**$0**
4 Queensway to ESR	51	51-21-84-5119	Stream Bank Improvement	Ditchline/Detention Phase II	$ 40,000	$ 40,000											**$0**
4 Queensway to ESR	51	51-21-84-5123	Stream Bank Improvement	Ditchline/Detention Phase III	$ 20,000	$ 20,000											**$0**
Lincolnshire Drive South	49	49-01-84-5140	Storm Sewer Engineering	Lincolnshire Drive South - Phase I & II	$ 250,000	$ 250,000	$ 150,000	$ 170,000									**$320,000**
Lincolnshire Drive South	49	49-01-84-5141	Storm Sewer Engineering	Lincolnshire Drive South Construction Engineering					$ 500,000								**$500,000**
Lincolnshire Drive South	49	49-01-84-5142	Storm Sewer Construction	Lincolnshire Drive South - Construction					$ 6,500,000								**$6,500,000**
Lincolnshire Drive North	49	49-01-84-5143	Storm Sewer Engineering	Lincolnshire Drive North - Phase I & II	$ 150,000	$ 150,000	$ 165,000										**$165,000**
Lincolnshire Drive North	49	49-01-84-5144	Storm Sewer Engineering	Lincolnshire Drive North Construction Engineering				$ 325,000									**$325,000**
Lincolnshire Drive North	49	49-01-84-5145	Storm Sewer Construction	Lincolnshire Drive North - Construction				$ 3,700,000									**$3,700,000**
Southeast Windsor Drive	51	51-21-84-5146	Storm Sewer Engineering	Southeast Windsor Drive - Phase I & II	$ 270,000	$ 270,000											**$0**
Southeast Windsor Drive	49	49-01-84-5147	Storm Sewer Engineering	Southeast Windsor Drive Construction Engineering			$ 350,000										**$350,000**
Southeast Windsor Drive	49	49-01-84-5148	Storm Sewer Construction	Southeast Windsor Drive Construction			$ 3,750,000										**$3,750,000**
Lincolnshire Creek -Coventry Lane	51	51-tbd	Storm Water Engineering	Lincolnshire Creek -Coventry Lane - Phase I & II							$ 150,000						**$150,000**
Lincolnshire Creek -Covntry Lane	51	51-tbd	Storm Water Engineering	Lincolnshire Creek -Coventry Lane Construction Engineering								$ 140,000					**$140,000**
Lincolnshire Creek -Covntry Lane	51	51-tbd	Storm Sewer Construction	Lincolnshire Creek -Coventry Lane - Construction								$ 1,900,000					**$1,900,000**
Surrey Lane	51	51-tbd	Storm Sewer Engineering	Surrey Lane - Phase I & II							$ 40,000						**$40,000**
Surrey Lane	51	51-tbd	Storm Sewer Engineering	Surrey Lane Construction Engineering								$ 40,000					**$40,000**
Surrey Lane	51	51-tbd	Storm Sewer Construction	Surrey - Construction								$ 475,000					**$475,000**
Villagewide	49	49-01-84-5107	Storm Sewer Study	Study of capacity of storm sewer capicty												$ 50,000	**$50,000**
				GRAND TOTAL	**$1,160,000**	**$1,149,000**	**$4,635,000**	**$4,415,000**	**$7,520,000**	**$220,000**	**$410,000**	**$2,775,000**	**$220,000**	**$220,000**	**$220,000**	**$270,000**	**$20,905,000**

Infrastructure: Water Improvements-Capital

Project Location		Acct. #	Project Name	Brief Description	Year End Projection	Approved Budget Fiscal Year 2021	1 Fiscal Year 2022	2 Fiscal Year 2023	3 Fiscal Year 2024	4 Fiscal Year 2025	5 Fiscal Year 2026	6 Fiscal Year 2027	7 Fiscal Year 2028	8 Fiscal Year 2029	9 Fiscal Year 2030	10 Fiscal Year 2031	10 Year Total
Half Day Road	07	07-01-61-4502	Water System Engineering	Prof Serv- Corrosion Survey Transmission Main 30"				$11,000			$11,500						**$22,500**
ESR & WSR	07	07-01-61-9122	Water Station Improvement	Cont Serv- Reservoir Clean & Inspect- Eastside and Westside				$23,000			$25,000						**$48,000**
Villagewide	07	07-01-81-9002	Water System Engineering	Hydraulic Water Modeling (Software and Calibration)		$15,794	$20,000			$26,000						$125,000	**$151,000**
Villagewide	07	07-01-61-4036	Water System Engineering	Leak Survey			$20,000		$20,000			$20,000			$20,000		**$80,000**
Riverwoods Road - Duffy Lane to Half Day Road	07	07-01-81-5033	Engineering	Riverwoods S. Watermain Replace Design & Bid													**$0**
Riverwoods Road - Duffy Lane to Half Day Road	07	07-01-81-5036	Water Infrastructure Improvement	Riverwoods S. Watermain Replace Construction		$1,884,916	$2,300,000										**$0**
Riverwoods Road - Duffy Lane to Half Day Road	07	07-01-81-5037	Engineering	Riverwoods S. Watermain Replace Const. Eng.		$100,000	$100,000										**$0**
Riverwoods Road - Half Day Road to Brampton	07	07-01-81-5038	Engineering	Riverwoods N. Watermain Replace - Design & Bid		$57,000	$25,000										**$0**
Riverwoods Road - Half Day Road to Brampton	07	07-01-81-5039	Water Infrastructure Improvement	Riverwoods N Watermain Replace Construction		$1,297,135	$1,580,000										**$0**
Riverwoods Road - Half Day Road to Brampton	07	07-01-81-5040	Engineering	Riverwoods N. Watermain Replace Constr. Eng.		$93,000	$90,000										**$0**
ESR	07	07-01-81-5041	Water Facility Improvement	Variable Speed Motor Drive - Replacement		$21,000	$26,000		$60,000								**$60,000**
WSR	07	07-01-81-5045	Water Facility Improvement	Variable Speed Motor Drive - Replacement												$75,000	**$75,000**
Northampton Replacement	07	07-01-81-5042	Watermain System Engineering	Northampton Replacement Design & Bid		$85,101	$70,000										**$0**
Northampton Replacement	07	07-01-81-5043	Engineering	Northampton Replacement- Const. Eng.			$125,000										**$125,000**
Northampton Replacement	07	07-01-81-5044	Water Infrastructure Improvement	Northampton Replacement Construction			$1,100,000										**$1,100,000**
Systemwide	07	07-01-80-3006	Water Infrastructure Improvement	SCADA System Upgrade												$250,000	**$250,000**
Oxford Drive, Yorkshire Drive - LSD North Project	07	07-01-81-5046	Engineering	Oxford/Yorkshire/Wiltshire Watermain Replace Design & Bid			$120,000										**$120,000**
Oxford Drive, Yorkshire Drive - LSD North Project	07	07-01-81-5047	Engineering	Oxford/Yorkshire/Wiltshire Watermain Replace Const. Eng.				$180,000									**$180,000**
Oxford Drive, Yorkshire Drive - LSD North Project	07	07-01-81-5048	Water Infrastructure Improvement	Oxford/Yorkshire/Wiltshire Watermain Replace Construction				$2,700,000									**$2,700,000**
45 Londonderry to Oxford Drive along LSD - LDS South Project	07	07-01-81-5049	Engineering	45 Londonderry to Oxford Drive/Marriott Connection Design and Bid				$75,000									**$75,000**
45 Londonderry to Oxford Drive along LSD - LDS South Project	07	07-01-81-5049	Engineering	45 Londonderry to Oxford Drive/Marriott Connection Construction Eng.					$100,000								**$100,000**
45 Londonderry to Oxford Drive along LSD - LDS South Project	07	07-tbd	Water Infrastructure Improvement	45 Londonderry to Oxford Drive/Marriott Connection Construction					$1,500,000								**$1,500,000**
Cumberland watermain upsizing 4" to 8"	07	07-tbd	Engineering	Cumberland watermain upsizing 4" to 8" - Design Eng					$140,000								**$140,000**
Cumberland watermain upsizing 4" to 8"	07	07-tbd	Engineering	Cumberland watermain upsizing 4" to 8"						$140,000							**$140,000**
Cumberland watermain upsizing 4" to 8"	07	07-tbd	Water Infrastructure Improvement	Cumberland watermain upsizing 4" to 8"						$1,400,000							**$1,400,000**
Plymouth from Lancaster to Cambridge upsizing	07	07-tbd	Engineering	Plymouth from Lancaster to Cambridge upsizing						$80,000							**$80,000**
Plymouth from Lancaster to Cambridge upsizing	07	07-tbd	Engineering	Plymouth from Lancaster to Cambridge upsizing - const eng							$100,000						**$100,000**
Plymouth from Lancaster to Cambridge upsizing	07	07-tbd	Water Infrastructure Improvement	Plymouth from Lancaster to Cambridge upsizing							$800,000						**$800,000**
Stafford to Farrington Circle	07	07-tbd	Engineering	Stafford to Farrington Circle - watermain loop Design and Bid						$75,000							**$75,000**
Stafford to Farrington Circle	07	07-tbd	Engineering	Stafford to Farrington Circle - watermain loop Const Eng.							$90,000						**$90,000**
Stafford to Farrington Circle	07	07-tbd	Water Infrastructure Improvement	Stafford to Farrington Circle - watermain construction							$775,000						**$775,000**
Overlook Point Loop	07	07-tbd	Engineering	Overlook Point Loop- Design & Bid							$90,000						**$90,000**
Overlook Point Loop	07	07-tbd	Water Infrastructure Improvement	Overlook Point Loop - Construction								$882,000					**$882,000**
Overlook Point Loop	07	07-tbd	Engineering	Overlook Point Loop - Const Eng								$80,000					**$80,000**
Olde Half Day Watermain Replacement	07	07-tbd	Engineering	Olde Half Day - VH to Barclay								$100,000					**$100,000**
Olde Half Day Watermain Replacement	07	07-tbd	Engineering	Olde Half Day - VH to Barclay Const Eng									$200,000				**$200,000**
Olde Half Day Watermain Replacement	07	07-tbd	Water Infrastructure Improvement	Olde Half Day - VH to Barclay Const									$1,700,000				**$1,700,000**
Riverwoods Watermain Replacement	07	07-tbd	Engineering	Riverwoods Duffy to Westwood									$75,000	$1,000,000			**$1,075,000**
Riverwoods Watermain Replacement	07	07-tbd	Engineering	Riverwoods Duffy to Westwood - Const Eng										$125,000			**$125,000**
Riverwoods Watermain Replacement	07	07-tbd	Water Infrastructure Improvement	Riverwoods Duffy to Westwood - Const													**$0**
Prairie from Brockman to Port Clinton	07	07-tbd	Engineering	Prairie Watermain loop Design & Bid											$75,000		**$75,000**
Prairie from Brockman to Port Clinton	07	07-tbd	Engineering	Prairie Watermain loop - Const Eng												$75,000	**$75,000**
Prairie from Brockman to Port Clinton	07	07-tbd	Water Infrastructure Improvement	Prairie Watermain loop - Construction												$758,000	**$758,000**
Rte. 21 from Olde Half Day Road to Marriott Drive	07	07-tbd	Water System Engineering	Rte. 21 Watermain Replacement Design & Bid											$100,000		**$100,000**
Rte. 21 from Olde Half Day Road to Marriott Drive	07	07-tbd	Water Infrastructure Improvement	Rte. 21 Watermain Replace Const. Eng.										$90,000			**$90,000**
Rte. 21 from Olde Half Day Road to Marriott Drive	07	07-tbd	Water Infrastructure Improvement	Rte. 21 Watermain Replace Construction											$942,000		**$942,000**
WSR	07	07-01-81-5050	Water Infrastructure Improvement	WSR Water Quality Improvements												$350,000	**$350,000**
ESR	07	07-01-81-5101	Water Infrastructure Improvement	ESR Electrical Upgrades			$35,000										**$35,000**
ESR	07	07-tbd	Engineering	ESR Emergency Supply Valve - Engineering							$50,000						**$50,000**
ESR	07	07-tbd	Water Infrastructure Improvement	ESR Emergency Supply Valve - Construction								$100,000					**$100,000**
ESR	07	07-tbd	Engineering	ESR Emergency Supply Valve - Construction Engineering								$25,000					**$25,000**
Villagewide	07	07-tbd	Water Infrastructure Improvement	AMR Replacement Project							$650,000						**$650,000**
				GRAND TOTAL	**$3,553,946**	**$4,211,000**	**$1,400,000**	**$3,049,000**	**$1,760,000**	**$1,721,000**	**$2,591,500**	**$1,207,000**	**$1,975,000**	**$1,215,000**	**$1,137,000**	**$1,633,000**	**$17,688,500**

Infrastructure: Sanitary Sewer Improvements-Capital

Project Location		Acct. #	Project Name	Brief Description	Year End Projection	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026	Fiscal Year 2027	Fiscal Year 2028	Fiscal Year 2029	Fiscal Year 2030	Fiscal Year 2031	10 Year Total
					Approved Budget		1	$2	3	4	5	6	7	8	9	10	
Various	07	07-01-82-5010	Infrastructure - Sanitary Sewer	Miscellaneous Repairs	$86,000	$150,000	$157,500	$165,375	$173,644	$182,326	$191,442	$201,014	$211,065	$221,618	$232,699	$244,334	**$1,981,018**
Various	07	07-01-82-5101	Sanitary Sewer Engineering	Engineering-Sanitary Sewer Rehabilitation	$97,605	$105,000	$110,250	$115,763	$121,551	$127,628	$134,010	$140,710	$147,746	$37,500	$37,500	$37,500	**$1,010,156**
Various	07	07-01-82-5102	Infrastructure - Sanitary Sewer	Sanitary Sewer Lining Repairs	$105,000	$105,000	$110,250	$115,763	$121,551	$127,628	$134,010	$140,710	$147,746	$155,133	$162,889	$171,034	**$1,386,713**
Milwaukee Avenue	07	07-tbd	Infrastructure Improvement	Construction Engineering										$50,000			**$50,000**
Milwaukee Avenue	07	07-tbd	Infrastructure Improvement	Construction										$242,000			**$242,000**
Milwaukee Avenue	07	07-tbd	Infrastructure Improvement	Sanitary Sewer Modifications - Milwaukee Ave.									$50,000				**$50,000**
Old Mill C. Station	07	07-01-82-5005	Lift Station Improvement	Lift Station Rehabilitation				$50,000									**$50,000**
Old Mill W. Station	07	07-01-82-5005	Lift Station Improvement	Lift Station Rehabilitation												$40,000	**$40,000**
Northampton Station	07	07-01-82-5005	Lift Station Improvement	Lift Station Rehabilitation					$100,000								**$100,000**
Indian Creek	07	07-01-82-5005	Lift Station Improvement	Lift Station Rehabilitation						$80,000							**$80,000**
Londonderry	07	07-01-82-5005	Lift Station Improvement	Lift Station Rehabilitation							$200,000						**$200,000**
Birch Lake	07	07-01-82-5005	Lift Station Improvement	Lift Station Rehabilitation								$110,000					**$110,000**
Estates (Westwood)	07	07-01-82-5005	Lift Station Improvement	Lift Station Rehabilitation										$40,000			**$40,000**
Brookwood	07	07-01-82-5005	Lift Station Improvement	Lift Station Rehabilitation											$125,000		**$125,000**
Systemwide	07	07-01-82-5005	Sanitary Sewer Assessment	Televising Forcemain												$120,000	**$120,000**
				GRAND TOTAL	**$288,605**	**$360,000**	**$378,000**	**$446,900**	**$516,745**	**$517,582**	**$659,461**	**$592,434**	**$556,556**	**$746,251**	**$558,089**	**$612,868**	**$5,584,887**

Infrastructure: Parks & Paths-Capital

Project Location		Acct. #	Project Name	Brief Description	Year End Projection	Approved Budget Fiscal Year 2021	1 Fiscal Year 2022	2 Fiscal Year 2023	3 Fiscal Year 2024	4 Fiscal Year 2025	5 Fiscal Year 2026	6 Fiscal Year 2027	7 Fiscal Year 2028	8 Fiscal Year 2029	9 Fiscal Year 2030	10 Year 2031	10 Year Total
Various	51	51-22-61-9088	Park Site Improvement	Tree Bank- Forestry	$50,000	$50,000	$50,000	$50,000	$50,000	$50,000	$50,000	$50,000	$50,000	$50,000	$50,000	$50,000	**$500,000**
Various	51	51-22-61-9125	Park Site Improvement	Pedestrian Bridge Inspections	$5,200	$10,000	$10,000	$10,000	$10,000	$10,000	$10,000	$10,000	$10,000				**$70,000**
Balzer Park	51	51-22-86-1101	Park Amenity Improvement	Balzer Tennis Court Resurface											$50,000		**$50,000**
Balzer Park	51	51-22-86-1102	Park Amenity Improvement	Balzer Basketball Court Colorcoat							$7,000						**$7,000**
Balzer Park	51	51-22-86-1103	Park Amenity Improvement	Lacrosse Ball Wall											$15,000		**$15,000**
Bicentennial Park	51	51-22-86-1201	Park Amenity Improvement	Bicentennial Playground Upgrades (2005 Install)												$55,000	**$55,000**
North Park	51	51-22-86-1401	Park Amenity Improvement	North Park - Baseball Foul Ball Netting												$20,000	**$20,000**
North Park	51	51-22-86-1402	Park Amenity Improvement	North Park Tennis Court Color coat									$10,000		$0		**$10,000**
North Park	51	51-22-86-1403	Park Amenity Improvement	North Park - Garbage can repainting								$35,000					**$35,000**
North Park	51	51-22-86-1404	Park Amenity Improvement	North Park Playground Upgrades								$60,000					**$60,000**
Spring Lake Park	51	51-22-86-1703	Park Amenity Improvement	Spring Lake Playground Upgrades									$80,000				**$80,000**
Spring Lake Park	51	51-22-86-1704	Park Amenity Improvement	Spring Lake Park Tennis Court Colorcoat							$12,000						**$12,000**
Whytegate Park	51	51-22-86-1802	Park Amenity Improvement	Whytegate Basketball Court Resurface								$10,000			$50,000		**$60,000**
Whytegate Park	51	51-22-86-1803	Park Amenity Improvement	Whytegate Tennis Court Resurface/color coat								$15,000				$70,000	**$85,000**
Whytegate Park	51	51-22-86-4802	Park Site Improvement	Whytegate Park Parking Lot Construction	$0	$30,000											**$0**
Whytegate Park	51	51-22-86-1805	Park Amenity Improvement	Whytegate Park Playground, Workout Upgrades (2003 Install)					$190,000								**$190,000**
Whytegate Park	51	51-22-86-1806	Park Amenity Improvement	Whytegate Park Lighting Upgrades				$40,000									**$40,000**
North Park	51	51-22-86-2403	Park Site Improvement	Roof Replacement- North Park							$200,000						**$200,000**
North Park	51	51-22-86-2405	Park Site Improvement	Concession building improvements			$75,000										**$75,000**
Spring Lake	51	51-22-86-2701	Park Site Improvement	Spring Lake Park HVAC Upgrades (Replace Heater, Add A/C)								$15,000					**$15,000**
Spring Lake	51	51-22-86-2703	Park Site Improvement	Cont Srv- Painting Exterior Spring Lake												$15,000	**$15,000**
Various	51	51-22-86-5026	Grant Corridor Project	Corridor Enhancement Program-Stage 3A - Riverwoods Road	$100,000	$100,000											**$0**
Various	51	51-22-86-5027	Grant Corridor Project	Corridor Enhancement Program-Stage 3B - Westminster Way	$34,000	$34,000											**$0**
Various	51	51-22-86-5028	Grant Corridor Project	Corridor Enhancement Program- Milwaukee Avenue - IL 22 to Rivershire									$350,000				**$350,000**
North Park	51	51-22-86-5401	Park Site Improvement	North Park Granite Path Resurfacing												$60,000	**$60,000**
Various	51	51-22-86-5905	Path System Improvement	Natural Area Boardwalk Replacements	$0	$35,000						$500,000					**$500,000**
Various	51	51-22-86-5906	Infrastructure Improvement	Bike Path Resurfacing - Various Areas				$150,000				$150,000					**$300,000**
Balzer Park	51	51-22-86-6102	Park Site Improvement	Balzer Parking Lot Resurface											$18,000		**$18,000**
North Park	51	51-22-86-1405	Park Site Improvement	North Park Athletic Court Installation	$98,177	$125,000											**$0**
North Park	51	51-22-86-6405	Path System Improvement	North Park - Bridge Refurbishment												$25,000	**$25,000**
North Park	51	51-22-86-6406	Park Site Improvement	North Park Hardscape Repairs							$25,000						**$25,000**
North Park	51	51-22-86-6407	Park Site Improvement	North Park Seating Replacement				$60,000									**$60,000**
North Park	51	51-22-86-6409	Park Site Improvement	North Park Picnic Area Tent Replacement	$0	$15,000											**$0**
Olde Mill Park	51	51-22-86-6501	Park Site Improvement	Olde Mill Parking Lot Resurface									$17,000				**$17,000**
Rivershire Park	51	51-22-86-6601	Park Site Improvement	Rivershire Parking Security Improvements			$160,000										**$160,000**
Rivershire Park	51	51-22-86-6602	Path System Improvement	Rivershire Park Bridge Refurbishing	$0	$30,000											**$0**
Various	51	51-22-86-9903	Park Signage Replacement	Parks Entrance Sign Replacements	$75,000	$75,000	$250,000										**$250,000**
Various	51	51-22-86-9904	Park Signage Replacement	Parks Sign/Post Replacements	$15,000	$15,000			$15,000								**$15,000**
Village Hall	51	51-22-86-9905	Park Signage Replacement	Village Kiosk Replacement- VH				$130,000									**$130,000**
Various	51	51-22-86-9906	Park Signage Replacement	Prof. Services for Park Entry Sign Desin Concepts			$0										**$0**
Various	51	51-22-86-9907	Infrastructure Improvement	Various park drainage improvements			$20,000			$20,000			$50,000				**$90,000**
Various	51	51-22-86-9908	Park Site Improvement	TBD Parks Poured in Place Playground Surface			$100,000		$100,000		$100,000		$100,000		$100,000		**$500,000**
Various	51	51-22-86-9909	Park Signage Replacement	Replace Entryway Signs into the Village to match New Village Logo			$280,000										**$280,000**
Spring Lake Park	51	51-22-tbd	Infrastructure Improvement	Spring Lake Park Bridge Replacements										$ 225,000			**$225,000**
North Park	51	51-22-tbd	Park Site Improvement	North Park Basketball Court Resurfacing												$65,000	**$65,000**
Pocket Park	51	51-22-tbd	Park Site Improvement	Pocket Park Bridge Refurbishment										$55,000			**$55,000**
Olde Mill Park	51	51-tbd	Park Amenity Improvement	Olde Mill Playground Upgrades								$75,000					**$75,000**
Olde Mill Park	51	51-tbd	Park Site Improvement	Olde Mill Fence Replacement									$50,000				**$50,000**
Whytegate Park	51	51-tbd	Park Amenity Improvement	Whytegate Park Archway/Gazebo Replacement								$125,000					**$125,000**
North Park	51	51-tbd	Park Site Improvement	HVAC Replacements- North Park					$35,000								**$35,000**
North Park	51	51-tbd	Park Site Improvement	North Park Athletic Field Lighting Replacements				$35,000					$70,000				**$105,000**
Balzer Park	51	51-tbd	Park Amenity Improvement	Balzer Tennis Court Colorcoating								$15,000					**$15,000**
Balzer Park	51	51-tbd	Park Site Improvement	Balzer Parking Natural Area Site Improvements Engineering								$20,000					**$20,000**
Balzer Park	51	51-tbd	Park Site Improvement	Balzer Parking Natural Area Site Improvements Construction									$100,000				**$100,000**
Spring Lake Park	51	51-tbd	Park Site Improvement	Spring Lake Parking Lot Resurface				$55,000									**$55,000**
Whytegate Park	51	51-tbd	Park Site Improvement	Whytegate Park Historic Fence Replacement								$150,000					**$150,000**
North Park	51	51-tbd	Park Site Improvement	North Park Exterior Fence Replacement											$110,000		**$110,000**
Trailhead Park	51	51-tbd	Infrastructure Improvement	Various park improvements									$20,000				**$20,000**
Pocket Park	51	51-tbd	Infrastructure Improvement	Various park improvements									$20,000				**$20,000**
Memorial Park	51	51-tbd	Infrastructure Improvement	Gazebo Replacement								$35,000					**$35,000**
North Park	51	51-22-86-1406	Park Site Improvement	Soccer Goal Replacement			$35,000										**$35,000**
				GRAND TOTAL	**$377,377**	**$519,000**	**$980,000**	**$530,000**	**$400,000**	**$80,000**	**$404,000**	**$1,265,000**	**$927,000**	**$330,000**	**$393,000**	**$360,000**	**$5,669,000**

Infrastructure: Roadways-Capital

Project Location		Acct. #	Project Name	Brief Description	Year End Projection	Approved Budget Fiscal Year 2021	1 Fiscal Year 2022	2 Fiscal Year 2023	3 Fiscal Year 2024	4 Fiscal Year 2025	5 Fiscal Year 2026	6 Fiscal Year 2027	7 Fiscal Year 2028	8 Fiscal Year 2029	9 Fiscal Year 2030	10 Fiscal Year 2031	10 Year Total
Various Locations	03	03-01-88-5009	MFT	MFT/RBI Funding	$600,000	$600,000	$350,000	$400,000	$565,000	$300,000							**$1,615,000**
Various Locations	51	51-21-88-4005	Roadway Signage	Street Name Sign / Post Replacement			$7,500	$7,500	$7,500	$7,500	$7,500	$7,500	$7,500				**$52,500**
Various Locations	51	51-21-88-5009	Infrastructure	Pavement Evaluation			$50,000					$50,000					**$100,000**
Marriott, Cedar, Elmwood, Hickory, Oakwood	51	51-21-88-5009	Infrastructure	Road Resurfacing Project	$0	$500											**$0**
Marriott, Cedar, Elmwood, Hickory, Oakwood	51	51-21-88-5025	Infrastructure	Road Resurfacing Project - Engineering PH II & III	$138,980	$165,000											**$0**
Barclay	51	51-21-88-5009	Infrastructure	Road Resurfacing Project			$0										**$0**
Barclay	51	51-21-88-5025	Infrastructure	Road Resurfacing Project - Engineering PH II & III	$80,000	$0	$125,000										**$125,000**
Anglecian, Northampton, Elsinoor, Cornell	51	51-21-88-5009	Infrastructure	Road Resurfacing Project			$691,000										**$691,000**
Anglecian, Northampton, Elsinoor, Cornell	51	51-21-88-5025	Infrastructure	Road Resurfacing Project - Engineering PH II & III			$200,000										**$200,000**
Knightsbridge, Overlook, Tower, Olde Half Day	51	51-21-88-5009	Infrastructure	Road Resurfacing Project												$1,594,302	**$1,594,302**
Knightsbridge, Overlook, Tower, Olde Half Day	51	51-21-88-5025	Infrastructure	Road Resurfacing Project - Engineering PH II & III												$225,000	**$225,000**
Oxford, Wiltshire, Yorkshire, Essex, Melrose	51	51-21-88-5009	Infrastructure	Road Resurfacing Project				$700,000									**$700,000**
Oxford, Wiltshire, Yorkshire, Essex, Melrose	51	51-21-88-5025	Infrastructure	Road Resurfacing Project - Engineering PH II & III				$208,000									**$208,000**
Londonderry, Elsinoor, Lincolnshire Drive	51	51-21-88-5009	Infrastructure	Road Resurfacing Project					$535,000								**$535,000**
Londonderry, Elsinoor, Lincolnshire Drive	51	51-21-88-5025	Infrastructure	Road Resurfacing Project - Engineering PH II & III					$208,000								**$208,000**
Abbey, Charlestown, Cambridge, Darby, Hamilton, Cumberland	51	51-21-88-5009	Infrastructure	Road Resurfacing Project						$800,000							**$800,000**
Abbey, Charlestown, Cambridge, Darby, Hamilton, Cumberland	51	51-21-88-5025	Infrastructure	Road Resurfacing Project - Engineering PH II & III						$208,000							**$208,000**
Lancaster, Plymouth, Sheffield, Brookwood	51	51-21-88-5009	Infrastructure	Road Resurfacing Project							$1,600,000						**$1,600,000**
Lancaster, Plymouth, Sheffield, Brookwood	51	51-21-88-5025	Infrastructure	Road Resurfacing Project - Engineering PH II & III							$250,000						**$250,000**
Bond, Heathrow, Margate, Schelter	51	51-21-88-5009	Infrastructure	Road Resurfacing Project								$1,400,000					**$1,400,000**
Bond, Heathrow, Margate, Schelter	51	51-21-88-5025	Infrastructure	Road Resurfacing Project - Engineering PH II & III								$300,000					**$300,000**
Old Mill, Brittany, Reliance, Kings Cross, Regent	51	51-21-88-5009	Infrastructure	Road Resurfacing Project									$1,400,000				**$1,400,000**
Old Mill, Brittany, Reliance, Kings Cross, Regent	51	51-21-88-5025	Infrastructure	Road Resurfacing Project - Engineering PH II & III									$275,000				**$275,000**
Buck, Grenadier, Kings Crs, Portshire, Reliance, Dshire, Mayfair, Shwd	51	51-21-88-5009	Infrastructure	Road Resurfacing Project										$1,600,000			**$1,600,000**
Buck, Grenadier, Kings Crs, Portshire, Reliance, Dshire, Mayfair, Shwd	51	51-21-88-5025	Infrastructure	Road Resurfacing Project - Engineering PH II & III										$250,000			**$250,000**
Bristol, C'bury, Royal, Berwick, Kent, Keswick, Welltn, Whitby, Wdsr, Gl	51	51-21-88-5009	Infrastructure	Road Resurfacing Project											$1,600,000		**$1,600,000**
Bristol, C'bury, Royal, Berwick, Kent, Keswick, Welltn, Whitby, Wdsr, Gl	51	51-21-88-5025	Infrastructure	Road Resurfacing Project - Engineering PH II & III											$250,000		**$250,000**
	51	51-21-88-4006	Roadway Amenities	LED Streetlight Upgrades (2 of 3) - Residential Corridor					$100,000								**$100,000**
	51	51-21-88-5009	Roadway Amenities	Cul-De-Sac Enhancement Program (1 of 3)	$20,000	$20,000											**$0**
	51	51-21-88-4006	Roadway Amenities	LED Streetlight Upgrades (3 of 3) - Residential						$100,000							**$100,000**
	51	51-21-88-5009	Roadway Amenities	Cul-De-Sac Enhancement Program (2 of 3)			$20,000										**$20,000**
Rte. 21 OHD Rd to Marriott	51	51-tbd	Roadway Amenities	Decorative Street Lighting (Part of Milwaukee Reconstruction)										$201,250			**$201,250**
	51	51-21-88-5002	Roadway Amenities	Cul-De-Sac Enhancement Program (3 of 3)				$20,000									**$20,000**
South Village Green	51	51-21-88-5025	Roadway Engineering	Road Resurfacing Project - Preliminary Engineering													**$0**
South Village Green	51	51-21-88-5025	Roadway Engineering	Road Resurfacing Project - Construction Engineering	$50,000	$30,000											**$0**
South Village Green	51	51-21-88-5009	Infrastructure	Road Reconstruction Project -	$640,000	$865,500											**$0**
				GRAND TOTAL	**$1,528,980**	**$1,681,000**	**$1,443,500**	**$1,335,500**	**$1,415,500**	**$1,415,500**	**$1,857,500**	**$1,757,500**	**$1,682,500**	**$2,051,250**	**$1,850,000**	**$1,819,302**	**$16,628,052**

Vehicle Replacement-Capital

									1	2	3	4	5	6	7	8	9	10	
							Approved Budget												
Project Location		**Acct. #**	**Project Name**	**Vehicle**	**Brief Description**	**Fleet #**	**Year End Projection**	**Fiscal Year 2021**	**Fiscal Year 2022**	**Fiscal Year 2023**	**Fiscal Year 2024**	**Fiscal Year 2025**	**Fiscal Year 2026**	**Fiscal Year 2027**	**Fiscal Year 2028**	**Fiscal Year 2029**	**Fiscal Year 2030**	**Fiscal Year 2031**	**10 Year Total**
				Community & Econ. Dev.															
	51	51-tbd	Vehicle Replacement	2013 Ford Explorer	CED & Inspection Vehicle	63				$35,000						$50,000			**$85,000**
				Police															
	51	51-05-80-7001	Vehicle Rehabiltiation	2011 Ford Crown Victoria	Marked Police Squad Car	1131	$51,320	$50,000											**$0**
				2007 Ford Crown Victoria	Marked Police Squad Car	85	$51,320	$50,000											**$0**
	51	51-05-80-7001	Vehicle Replacement	2013 Ford Police Interceptor Sedan	Marked Patrol Squad Car	102	$48,276	$50,000											**$0**
	51	51-05-80-7001	Vehicle Replacement	2013 Chevrolet Impala	Unmarked Traffic Control Squad Car	1301	$48,276	$50,000											**$0**
	51	51-05-80-7001	Vehicle Replacement	2014 Ford Police Interceptor Utility	Marked Police Squad Car	106	$48,276	$50,000											**$0**
	51	51-05-80-7001	Vehicle Replacement	2014 Ford Police Interceptor Utility	Marked Police Squad Car	107	$51,320	$50,000											**$0**
	51	51-05-80-7001	Vehicle Replacement	2015 Ford Police Interceptor Utility	Unmarked Administrative Squad	1591			$50,000						$50,000				**$100,000**
	51	51-05-80-7001	Vehicle Replacement	2014 Ford Police Interceptor Utility	Marked Patrol Squad Car - SRO	109				$50,000						$50,000			**$100,000**
	51	51-05-80-7001	Vehicle Replacement	2013 Ford Police Interceptor Utility	Unmarked Investigator Squad	1341				$50,000						$50,000			**$100,000**
	51	51-05-80-7001	Vehicle Replacement	2016 Chevrolet Tahoe	Marked Patrol Squad Car	1621					$50,000						$50,000		**$100,000**
	51	51-05-80-7001	Vehicle Replacement	2017 Ford Police Interceptor Utility	Marked Patrol Squad Car	1701					$50,000						$50,000		**$100,000**
	51	51-05-80-7001	Vehicle Replacement	2018 Ford Police Interceptor Utility	Marked Patrol Squad Car - SRO	1802						$50,000						$50,000	**$100,000**
	51	51-05-80-7001	Vehicle Replacement	2018 Ford Police Interceptor Utility	Marked Patrol Squad Car	1803						$50,000						$50,000	**$100,000**
	51	51-05-80-7001	Vehicle Replacement	2018 Ford F-150	Marked Patrol Squad Car - CSO	1851						$50,000						$50,000	**$100,000**
			Vehicle Replacement	2021 Ford Police Interceptor Utility	Marked Patrol Squad Car	2101							$50,000						**$50,000**
			Vehicle Replacement	2021 Ford Police Interceptor Utility	Marked Patrol Squad Car	2102							$50,000						**$50,000**
			Vehicle Replacement	2021 Ford Police Interceptor Utility	Marked Patrol Squad Car	2103							$50,000						**$50,000**
			Vehicle Replacement	2021 Ford Police Interceptor Utility	Marked Patrol Squad Car	2104								$50,000					**$50,000**
			Vehicle Replacement	2021 Ford Police Interceptor Utility	Marked Patrol Squad Car	2105								$50,000					**$50,000**
			Vehicle Replacement	2021 Ford Police Interceptor Utility	Unmarked Chief Take Home Squad	2191								$50,000					**$50,000**
				Water/ Sewer Improvements															
	07	07-tbd	Vehicle Replacement	2016 Ford F550	Utility Body Truck	236						$85,000							**$85,000**
	07	07-tbd	Vehicle Replacement	2016 Ford F350	Utility Body Truck	241							$85,000						**$85,000**
	07	07-01-81-7242	Vehicle Replacement	2008 GMC Sierra K3500 HD	Utility Body Truck	242					$85,000								**$85,000**
	07	07-01-81-7251	Vehicle Replacement	2001 International 4700 LP	Large Dump Truck	251				$150,000									**$150,000**
				Public Works- Streets															
	51	51-21-80-7230	Vehicle Replacement	2005 GMC Sierra K3500	Flat Bed Truck	230			$85,000										**$85,000**
	51	51-21-80-7231	Vehicle Replacement	2014 Ford F-350	Utility Body Truck	231						$85,000							**$85,000**
	51	51-21-80-7232	Vehicle Replacement	2009 Ford F350	Small Dump Truck	232	$107,688	$115,000											**$0**
	51	51-21-80-7240	Vehicle Replacement	2017 Ford F-350	Pickup Truck	240										$65,000			**$65,000**
	51	51-tbd	Vehicle Replacement	2016 Ford F-350	Utility Body Truck	243								$90,000					**$90,000**
	51	51-21-80-7244	Vehicle Replacement	2019 Ford F-350	Pickup Truck	244											$65,000		**$65,000**
	51	51-tbd	Vehicle Replacement	2015 Ford F-550	Small Dump Truck	245							$115,000						**$115,000**
	51	51-21-80-7246	Vehicle Replacement	2012 Ford F-550	Small Dump Truck	246					$115,000								**$115,000**
	51	51-21-80-7247	Vehicle Replacement	2013 Ford F-350	Pickup Truck	247					$65,000								**$65,000**
	51	51-tbd	Vehicle Replacement	2016 Ford F-550	Small Dump Truck	249									$115,000				**$115,000**
	51	51-21-80-7252	Vehicle Replacement	2010 International 7400 WorkStar	Large Dump Truck	252							$250,000						**$250,000**

Miscellaneous Capital

						1	2	3	4	5	6	7	8	9	10	
					Approved Budget											
Project Location		**Acct. #**	**Project Name**	**Brief Description**	**Year End Projection**	**Fiscal Year 2021**	**Fiscal Year 2022**	**Fiscal Year 2023**	**Fiscal Year 2024**	**Fiscal Year 2025**	**Fiscal Year 2026**	**Fiscal Year 2027**	**Fiscal Year 2028**	**Fiscal Year 2029**	**Fiscal Year 2030**	**Fiscal Year 2031**	**10 Year Total**
	51	51-02-80-9000	Capital Assets- Misc	Capital Assets- Misc												**$0**
	51	51-05-80-9008	E-Citation Printers/ Software	E-Citation Printers/ Software												**$0**
	51	51-12-61-4003	Prof Svc- Audit	Prof Svc- Audit	$0	$2,500	$2,500									**$2,500**
	51	51-12-80-9011	Document Management Sys- VH	Document Management Sys- VH												**$0**
	51	51-21-80-3803	Loader Bucket Scale	Loader Bucket Scale												**$0**
	51	51-21-80-5015	Infra- North Village Green	Infra- North Village Green												**$0**
				GRAND TOTAL	**$0**	**$2,500**	**$2,500**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**		**$2,500**

PROGRAM ACTIVITY SUMMARY

General Capital Fund	51-00

Revenue Detail

ACCT DESCRIPTION		Actual 2019	Actual 2020	Budget 2021	Est. 2021	Budget 2022
GRANTS						
51-00-85-4323	Rt 22 Corridor Grant	(16,710)	-	-	-	**-**
51-00-85-4335	Misc Grants	-	43,070	37,900	37,900	**95,000**
		$ (16,710)	$ 43,070	$ 37,900	$ 37,900	**$ 95,000**
OTHER INCOME						
51-00-90-4420	Tree Bank Revenue	-	71,400	50,000	50,000	**-**
51-00-90-4430	Other Income	-	-	-	-	**-**
51-00-90-4425	Sale of Land	-	-	917,740	-	**917,740**
		$ -	$ 71,400	$ 967,740	$ 50,000	**$ 917,740**
TRANSFERS						
51-00-98-0100	Transfer In- General Fund	1,864,000	580,380	(3,772,190)	(1,700,000)	**(1,500,000)**
51-00-98-0300	Transfer In- MFT	-	-	-	-	**240,000**
51-00-98-1100	Transfer In- Fraud Alcohol Drug Fund	-	-	50,000	50,000	**-**
51-00-98-1800	Transfer In- Park Dev Fund	157,930	986,030	519,000	376,380	**702,000**
		$ 2,021,930	$ 1,566,410	$ (3,203,190)	$ (1,273,620)	**$ (558,000)**
TOTAL REVENUE		$ 2,005,220	$ 1,680,880	$ (2,197,550)	$ (1,185,720)	**$ 454,740**
USE OF RESERVES						
FUNDS AVAILABLE		$ 2,005,220	$ 1,680,880	$ (2,197,550)	$ (1,185,720)	**$ 454,740**

PROGRAM DETAIL

General Capital Fund	51-00

Expenditure Summary

	Actual 2019	Actual 2020	Budget 2021	Est. 2021	Budget 2022
FACILITIES	271,940	390,590	25,000	-	25,000
EQUIPMENT	113,310	141,560	207,000	78,290	350,700
FURNITURE & FIXTURES	-	-	40,000	40,000	-
STORM SEWER	366,250	378,790	1,160,000	815,440	-
PARKS	195,390	1,038,550	519,000	376,380	982,000
ROADWAYS	250,790	934,310	1,060,500	775,980	1,433,500
LAND	-	-	-	-	-
VEHICLES	-	-	415,000	406,480	135,000
MISCELLANEOUS CAPITAL	7,750	-	2,500	-	-
TOTAL	$ 1,205,430	$ 2,883,800	$ 3,429,000	$ 2,492,570	**$ 2,926,200**

PROGRAM DETAIL

General Capital Fund	Facilities

Expenditure Detail

ACCT DESCRIPTION		Actual 2019	Actual 2020	Budget 2021	Est. 2021	Budget 2022
FACILITIES						
51-25-61-4504	Prof Serv Eng- Rt22 Access Drvway	1,920	-	-	-	-
51-25-61-9023	Cont Serv- Facility Assessment	19,500	-	-	-	-
51-25-61-9040	Cont Svc- Painting	50,530	-	-	-	-
51-25-61-9204	Cont Svc- Pwf Gas Tk Repair	-	12,540	-	-	-
51-25-62-3108	R&R- Roof: Police Dept	-	-	-	-	-
51-25-80-2010	Security Gate- 45 Londonderry	-	-	25,000	-	-
51-25-80-2107	HVAC A/C Compressor/Refridgerant I	-	-	-	-	-
51-25-80-2111	Aeration System Installation- VH	7,660	-	-	-	-
51-25-80-2112	Flooring Replace- VH	-	8,850	-	-	25,000
51-25-80-2119	Outside soffit Repairs	50,500	-	-	-	-
51-25-80-2120	Rt22 Access Driveway- Constructior	141,830	-	-	-	-
51-25-80-2122	Various Concrete and Brick Pavers-	-	-	-	-	-
51-25-80-2123	Various Concrete Capstone Replacer	-	193,320	-	-	-
51-25-80-2124	Bathroom/locker room upgrades	-	-	-	-	-
51-25-80-2133	Public Facility Signage- VH	-	-	-	-	-
51-25-80-2134	Security Improvements- VH	-	5,550	-	-	-
51-25-80-2206	HVAC Improvements- PWF	-	-	-	-	-
51-25-80-4031	Exterior Lighting Upgrades- VH	-	7,420	-	-	-
51-25-80-4201a	Drink Fountain,Faucet & Flush Valve	-	-	-	-	-
51-25-80-4223a	Window Treatment PWF	-	-	-	-	-
51-25-80-6010	Site Improvements- PWF	-	25,000	-	-	-
51-25-80-6015	Parking Lot Resurface- PWF	-	137,910	-	-	-
51-25-80-90091	Microlink Connection- VH	-	-	-	-	-
		$ 271,940	$ 390,590	$ 25,000	$ -	**$ 25,000**

PROGRAM DETAIL

General Capital Fund	Equipment

Expenditure Detail

ACCT	DESCRIPTION	Actual 2019	Actual 2020	Budget 2021	Est. 2021	Budget 2022
EQUIPMENT						
51-05-80-3005	Equip- Printer: Police Recorders	-	-	-	-	**-**
51-05-80-3008	Equip- Veh Retrofits	7,120	-	-	-	**-**
51-05-80-3009	Equip- In Car Camera	-	-	15,000	-	**-**
51-05-80-3010	Equip- Radar Units	-	-	-	-	**-**
51-05-80-3011	Equip- AED	-	-	-	2,500	**-**
51-05-80-3017	Equip- New Scanner/ Copier	-	-	-	-	**-**
51-05-80-3020	Equip- Body Camera System	-	-	46,000	-	**46,000**
51-12-80-3005	Equip: Servers/Computers	-	-	113,000	-	**72,760**
51-12-80-3015	Phone System- VH	-	-	12,500	-	**20,970**
51-12-80-3019	Equip: Media VH- Board & Media Rm	-	-	-	-	**100,000**
51-20-80-3016	Phone System- PWF	-	-	12,500	-	**20,970**
51-20-80-3017	Equip- Scanner/ Copier	5,030	-	-	-	**-**
51-21-80-3261	Equip- Trailer #261	-	-	8,000	-	**10,000**
51-21-80-3267	Equip- Trailer #267	-	7,090	-	-	**-**
51-21-80-3304	Small Roller	14,910	-	-	-	**-**
51-21-80-3316	Excavator #316	-	-	-	-	**80,000**
51-21-80-3320	Tractor JCB Highbred skidsteer	86,250	-	-	-	**-**
51-21-80-3417	Utility Cart (Bobcat)	-	18,570	-	-	**-**
51-21-80-3418	Utility Cart (Club Car)	-	8,830	-	-	**-**
51-21-80-3706	Utility Cart #706 Replacement	-	14,030	-	-	**-**
51-21-80-3800	Misc Pressure Washer	-	-	-	-	**-**
51-21-80-3802	Brine Maker	-	68,830	-	-	**-**
51-21-80-3804	Shop Equip- Diagnostic Scan Tool	-	14,960	-	-	**-**
51-25-80-4009	Security System- PWF	-	9,250	-	-	**-**
51-25-80-9009	Microlink Connection- VH	-	-	-	75,790	**-**
		$ 113,310	$ 141,560	$ 207,000	$ 78,290	**$ 350,700**

PROGRAM DETAIL

General Capital Fund	Furniture and Fixtures

Expenditure Detail

ACCT	DESCRIPTION	Actual 2019	Actual 2020	Budget 2021	Est. 2021	Budget 2022
FURNITURE & FIXTURES						
51-25-80-4027	Furniture Replace- VH	-	-	-	-	-
51-25-80-4028	Furniture Replacement- Police	-	-	-	-	-
51-25-80-4101	Drink Fountain,Faucet & Flush Valve	-	-	20,000	20,000	-
51-25-80-4201	Drink Fountain,Faucet & Flush Valve	-	-	20,000	20,000	-
51-25-80-4223	Window Treatment PWF	-	-	-	-	-
		$ -	$ -	$ 40,000	$ 40,000	**$** -

PROGRAM DETAIL

General Capital Fund	Storm Sewer

Expenditure Detail

ACCT DESCRIPTION		Actual 2019	Actual 2020	Budget 2021	Est. 2021	Budget 2022
STORM SEWER						
51-21-84-5107	Storm Sewer Capacity Study	87,790	60,880	-	-	-
51-21-84-5110	Infra- Storm Sewer Lining	7,960	1,010	20,000	-	-
51-21-84-5115	Detention Basin Construction	31,240	-	180,000	1,440	-
51-21-84-5116	Storm Line Replacement - (above dit	-	182,050	60,000	20,000	-
51-21-84-5117	Lincolnshire Creek - Coventry / Sout	29,340	-	-	-	-
51-21-84-5118	Lincolnshire Creek - Coventry / Sout	201,960	-	-	-	-
51-21-84-5119	Ditchline/Detention Phase 1&2	-	-	40,000	40,000	-
51-21-84-5122	Ditchline/Detention Construction	-	-	150,000	150,000	-
51-21-84-5123	Ditchline/Detention Phase III	750	-	20,000	20,000	-
51-21-84-5124	Grenadier/Portshire - Replace Existin	-	-	-	-	-
51-21-84-5125	Mayfair Detention/ Storm Line Phase	-	13,870	-	-	-
51-21-84-5127	Mayfair Detention and Storm Line Cc	-	-	-	-	-
51-21-84-5128	Mayfair Detention and Storm Line Ph	-	-	-	-	-
51-21-84-5129	Hickory Phase I,II, and III for storm	-	-	-	-	-
51-21-84-5131	Storm Sewers Investigation - Dukes	-	-	-	-	-
51-21-84-5135	Infra- Storm Sewer Lincolnshire Dr	-	120,980	-	-	-
51-21-84-5140	Lincolnshire Dr South- Phase 1 & 2	-	-	250,000	200,000	-
51-21-84-5143	Lincolnshire Dr North- Phase 1 & 2	-	-	150,000	150,000	-
51-21-84-5146	Southeast Windsor Dr- Ph 1 & 2	-	-	270,000	215,000	-
51-21-84-5147	Southeast Windsor Dr- Const Eng	-	-	-	-	-
51-21-84-5148	Southeast Windsor Dr- Construction	-	-	-	-	-
51-21-84-6501	Detention Basin Engineering Study	7,210	-	20,000	19,000	-
		$ 366,250	$ 378,790	$ 1,160,000	$ 815,440	$ -

PROGRAM DETAIL

General Capital Fund	Parks and Paths

Expenditure Detail

ACCT	DESCRIPTION	Actual 2019	Actual 2020	Budget 2021	Est. 2021	Budget 2022
PARKS						
51-22-61-9088	Tree Bank - Forestry	55,790	52,520	50,000	50,000	**50,000**
51-22-61-9125	Cont Svc- Bridge Inspection	-	4,740	10,000	5,200	**10,000**
51-22-86-1103	Balzer Lacrosse Ball Wall	-	-	-	-	**-**
51-22-86-1402	North Park Tennis Court Resurface	45,000	-	-	-	**-**
51-22-86-1403	North Park Garbage Can Repainting	-	-	-	-	**-**
51-22-86-1405	North Park Athletic Court	-	-	125,000	98,180	**-**
51-22-86-1406	North Park Soccer Goal Replace	-	-	-	-	**35,000**
51-22-86-1704	Spring Lake Park Tennis Court Resur	-	-	-	-	**-**
51-22-86-1803	Whytegate Tennis Ct Resurface	-	107,580	-	-	**-**
51-22-86-1805	Whytegate Park Playground Upgrade	-	-	-	-	**-**
51-22-86-1806	Whytegate Lighting Upgrades	-	-	-	-	**-**
51-22-86-2401	North Park Lean-To Construction	-	42,260	-	-	**-**
51-22-86-2405	North Park Concession Bldg Improve	-	-	-	-	**75,000**
51-22-86-2703	Spring Lake Exterior Painting	8,260	-	-	-	**-**
51-22-86-4601	Rivershire Fence Replacement	-	55,840	-	-	**-**
51-22-86-4801	Whytegate Pk Fence Reloc Clearing	-	3,530	-	-	**-**
51-22-86-4802	Whytegate Pk Parking Lot Const	-	-	30,000	-	**-**
51-22-86-4903	Misc Parks Lighting Upgrade	-	91,930	-	-	**-**
51-22-86-5024	Infr- Cor Enhanc Prog- ITEP Bike Pat	(4,840)	-	-	-	**-**
51-22-86-5026	Infr- Cor Enhanc Prog- Riverwoods F	23,280	29,860	100,000	100,000	**-**
51-22-86-5027	Infr- Cor Enhanc Prog- Westminster	-	11,780	34,000	34,000	**-**
51-22-86-5028	Infr- Cor Enhanc Prog- Milwaukee Av	-	-	-	-	**-**
51-22-86-5401	North Park Granite Path Resurfacing	22,270	-	-	-	**-**
51-22-86-5905	Natural Area Boardwalk Replacement	-	-	35,000	-	**-**
51-22-86-5906	Bike Path Resurf- Various Areas	-	272,410	-	-	**-**
51-22-86-6140	North Park TBD Improvements for Te	-	-	-	-	**-**
51-22-86-6402	North Park Parking Lot Resurfacing	-	352,380	-	-	**-**
51-22-86-6405	North Park Bridge Refurbishment	7,560	-	-	-	**-**
51-22-86-6407	North Park Seat Replacement	-	-	-	-	**-**
51-22-86-6408	North Park Outfield Fence	-	-	-	-	**-**
51-22-86-6409	North Park Tent Replacement	-	-	15,000	-	**-**
51-22-86-6601	Rivershire Park Parking Lot Resurface	-	-	-	-	**160,000**
51-22-86-6602	Rivershire Park- Bridge Refurbishing	-	-	30,000	-	**-**
51-22-86-9903	Parks Entrance Sign Replacements	-	-	75,000	75,000	**250,000**
51-22-86-9904	Park Sign/ Post Replacements	990	1,060	15,000	1,000	**2,000**
51-22-86-9905	Village Kiosk Replacement	-	-	-	-	**-**
51-22-86-9906	Prof Services Park Entry Sign Design	15,000	12,660	-	13,000	**-**
51-22-86-9907	Various Park Drainage Improvements	22,080	-	-	-	**20,000**
51-22-86-9908	TBD Parks Poured in Place Playgroun	-	-	-	-	**100,000**
51-22-86-9909	Village Entryway Sign Replacement	-	-	-	-	**280,000**
		$ 195,390	$ 1,038,550	$ 519,000	$ 376,380	**$ 982,000**

PROGRAM DETAIL

General Capital Fund	Roadways

Expenditure Detail

ACCT DESCRIPTION		Actual 2019	Actual 2020	Budget 2021	Est. 2021	Budget 2022
ROADWAYS						
51-21-88-4005	Street Name Sign / Post Replacemer	7,470	7,050	-	-	**7,500**
51-21-88-4006	LED Streetlight Upgrades	-	-	-	-	**-**
51-21-88-5009	Infra- Road Resurfacing	26,400	692,110	865,500	507,000	**981,000**
51-21-88-5022	Road Reconstruction Project	170,930	-	-	-	**-**
51-21-88-5025	Engineering	45,990	235,150	195,000	268,980	**445,000**
		$ 250,790	$ 934,310	$ 1,060,500	$ 775,980	**$ 1,433,500**

PROGRAM DETAIL

General Capital Fund	Vehicles

Expenditure Detail

ACCT	DESCRIPTION	Actual 2019	Actual 2020	Budget 2021	Est. 2021	Budget 2022
VEHICLES						
51-05-80-7001	Veh- Police	-	-	300,000	298,790	**50,000**
51-21-80-7230	Veh- One Ton Flatbed (#230)	-	-	-	-	**85,000**
51-21-80-7232	Veh- One Ton Dump (#232)	-	-	115,000	107,690	**-**
		$ -	$ -	$ 415,000	$ 406,480	**$ 135,000**

PROGRAM DETAIL

General Capital Fund	Miscellaneous Capital

Expenditure Detail

ACCT	DESCRIPTION	Actual 2019	Actual 2020	Budget 2021	Est. 2021	Budget 2022
MISCELLANEOUS CAPITAL						
51-05-80-9008	E Citation Printer/ Software	-	-	-	-	-
51-12-61-4003	Prof Serv - Single Audit	-	-	2,500	-	-
51-12-80-9011	Document Management System- VH	-	-	-	-	-
51-21-80-3803	Loader Bucket Scale	7,750	-	-	-	-
51-21-80-5015	Infra- North Village Green	-	-	-	-	-
		$ 7,750	$ -	$ 2,883,800	$ -	**$ -**
TOTAL DISBURSEMENTS		$ 1,205,430	$ 2,883,800	$ 3,429,000	$ 2,492,570	**$ 2,926,200**

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SUPPLEMENTARY INFORMATION

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VILLAGE OF
LINCOLNSHIRE

PROFESSIONAL SERVICE AGREEMENTS

Function

Attached is a list of Professional Service Agreements for each operation department anticipated for Fiscal Year 2022. Each year, all departments review various agreements in their respective operating area and updates or bids out the service as needed. All professional serice agreements are included on the following pages. The full list of professional service agreements is presented to the Village Board for approval on the same night as the formal approval of the proposed budget for the coming year.

PROFESSIONAL SERVICES AGREEMENTS						
Dept/Service	**Agreement #**	**Vendor #**	**Service Provider**	**Expense #**	**Cost-2021**	**Cost-2022**
Administration						
Meeting Videotaping/AV Services		M1195	Mike Meranda	01-12-61-4000	5,750	5,800
Finance						
Actuarial Services- OPEB		L2775	Lauterbach & Amen	**-**-61-4003	860	Need Proposal
Annual Audit w/ GAGAS		B0028	Baker Tilly Virchow Krause LLP	**-**-61-4003	31,770	33,359
Audit Preparation Services		L2775	Lauterbach & Amen	01-02-61-4037	-	8,000
Police						
Starcom Airtime & Maintenance		M1310	Motorola Starcom	01-05-61-3021*	11,628	11,604
Tornado Warning Siren Maintenance		B1540	Braniff Communications, Inc.	01-05-61-3030	2,950	3,050
Prof Serv- Actuary (GASB 67 & 68)		F1420	Foster & Foster	01-05-61-4001	2,900	2,500
Animal Impoundment		O1344	Orphans of the Storm	01-05-61-4002	1,500	1,500
Crime Lab		N1322	NE IL Regional Crime Lab	01-05-61-4006	13,258	13,500
Squad-Car Video Service		W1465	Watchguard	01-05-61-4008	1,045	1,650
Prosecution Services		S1556	LaLuzerne & Smith	01-05-61-4013	60,000	55,000
Admin Adjudication Hearing Service		L0118	Village of Libertyville	01-05-61-4013	1,365	2,730
Digital Forensics Lab		L0018	Lake County State's Attorney	01-05-61-4014	1,500	1,500
Interview Room Starwitness Camera		S1945	Signalscape	01-05-61-4014	1,019	1,060
Investigative Service		L2445	Leads Online	01-05-61-4014	1,811	2,635
Digital Investigative services			LexisNexis	01-05-61-4014	1,200	1,200
Cellular Mapping & Analysis Software		H2652	Hawk Analysis	01-05-61-4014	2,995	2,995
VPN Connection		V1622	ABN	01-05-61-4025	1,500	1,500
Evidence/Property BEAST Software Support		P1136	Porter Lee Corporation	01-05-61-5506	1,500	1,500
Livescan Warranty/Support		I1225	iTouch Biometrics	01-05-61-5506	1,980	1,980
Policy Management System			Lexipol	01-05-61-5506	9,907	10,303
Public Safety Software		F2777	Frontline	01-05-61-5506	958	1,100
~~E-Citation Software~~			~~Quicket~~	~~01-05-61-5506~~	9,844	
E-Citation Software			DACRA	01-05-61-5506	19,200	19,200
Mobile Data Service		V1444	Verizon	01-05-61-5515*	8,220	8,620
Car Wash Services		E0909	Ernie's Shell	01-05-61-9005	450	450
Building Surveillance Camera DVR System		I1601	Imperial Surveillance	01-12-80-3005	1,308	1,428
Document Shredding Service			Accurate Document Destruction	01-12-80-9109	1,833	1,900
Prof Serv- Actuary (GASB 67 & 68)		F1420	Foster & Foster	05-01-61-4001	3,500	3,500
Dispatch Services	2156	V1622	Village of Deerfield	JETSB	194,036	200,548
Community & Economic Development						
Lincolnshire Marketplace IRC CAM		I1600	IRC Retail Centers	01-12-61-9140	31,890	33,500
Language Line Translation Services	TBD	TBD	Language Line		n/a	n/a
Building Inspections & Plan Review	2207	B1056	B&F Construction Code Services	01-08-61-4161	n/a	n/a
Elevator Inspection	2023	E2766	Elevator Inspection Service	01-08-61-0410	n/a	n/a
Fire Protection Plan Review & Inspections	2216A	TBD	Long Grove Fire Protection District	01-08-61-0410	n/a	n/a
Fire Protection Plan Review & Inspections	2218	L0875	Lincolnshire-Riverwoods Fire Protection District	01-08-61-4161	n/a	n/a
Structural Plan Review	2208	W2605	Wiss, Janney, Elstner Associates, Inc.	01-08-61-4164	n/a	n/a
Insurance/Common Expenses						
General Legal Services		A1354	Ancel Glink	**-**-61-4013	70,000	75,000
Employement Legal Services	2195	C6133	Clark, Baird, Smith	**-**-61-4013	4,250	5,000
Property / Liability Insurance		M1353	MICA (Municipal Insurance Cooperative Agency)	**-**-61-8800	127,606	167,500
Property / Liability Insurance- Surety Broker		M0050	Marsch USA Inc	**-**-61-8800	included above	included above
Worker's Compensation Insurance		M1353	MICA (Municipal Insurance Cooperative Agency)	**-**-61-8801	167,787	155,650
Copier Maintenance - Large Format Printer (HP)		B1825	BHFX (HP Large Format Printer)	**-**-61-7000	1,680	1,697
Cellular Phones		V1445	Verizon	**-**-61-1002	16,686	17,187
Cellular service to Police Squad laptops		V1445	Verizon	01-05-61-5515	6,922	7,129
Copier Maintenance- Backup: Nemo		X0559	Xerox	**-**-61-7000	684	684
Copier Maintenance- Police (WC5335)		X0559	Xerox	**-**-61-7000	1,020	1,020
Copier Maintenance- High Capacity: Meme		X0559	Xerox	**-**-61-7000	600	600
Copier Maintenance- Front Desk & PW (Kyocera TASKalfa 5052ci) & (Kyo		I0001	Impact Networking, LLC	**-**-61-7000	1,764	1,764
IT Consulting Services	2256	I1300	InterDev LLC	**-**-61-9029	78,860	83,120
Emergency Notification System		B1007	Blackboard Connect	**-**-61-9114	6,600	6,600
FLEX Benefits Program Administration		P1141	PBA Inc- Professional Benefit Administrators	01-12-61-4004	2,900	2,900
Newsletter Printing		C0115	CL Graphics	**-**-61-2006	14,880	16,800
Payroll Processing & HR		P1140	Paylocity	01-12-61-9130	12,250	12,250
Postage Meter Maintenance		N1203	Neopost USA Inc	01-12-61-3501	420	420
Internet	2030A	C0478	Comcast	**-**-61-5503	6,750	6,750
Internet		(Pending)	Northfield Township Technology Consortium	**-**-61-5503	1,550	6,200
~~T-1 Line (Village Hall to PWF)~~		~~F0478~~	~~First Communications~~	~~**-**-61-5503~~	~~2,155~~	-
Telecommunications Services	2207A	C1012	Call One	**-**-61-1000	12,120	9,720
Telephone Maintenance	2204	A0734	Advanced Telecommunications	**-**-61-1010	2,580	4,000
Website Maintenance		B2781	Basecamp Web Solutions	**-**-61-9118	1,980	2,030
BS&A Software Support		B2782	BS&A	**-**-61-5507	15,394	15,856

PROFESSIONAL SERVICES AGREEMENTS						
Dept/Service	**Agreement #**	**Vendor #**	**Service Provider**	**Expense #**	**Cost-2021**	**Cost-2022**
Public Works						
Aquatic Plant Management		C1534	Clarke Aquatic Services	01-25-61-9051	9,084	9,084
Civil Engineering Services		G1107	Gewalt Hamilton Associates	01-20-61-4018	35,000	35,000
Construction Materials Testing		S1044	CGMT	01-20-61-40xx	4,919	4,919
Coffee Maker		F1552	First Choice Coffee	01-12-62-1000	2,801	2,801
Custodial Service - VH, PW, Spring Lk Park		B2712	Eco-Clean	Multiple Accts	35,820	35,820
Des Plaines River Gauge		L1127	Lake County SMC	01-20-61-9000	3,409	3,409
Elevator Maintenance - Village Hall		O0010	Otis Elevator Company	01-25-61-9023	1,860	1,860
Emerald Ash Borer Treatment		T1137	Trees R Us	01-22-61-9081	1,823	1,823
Pest Control Services		A4458	Aerex Pest Control	01-22-61-9082	1,320	1,320
Fire Protection Services - extinguishers, panels, sprinklers		C1432	Allegiant Fire Protection	01-25-61-9019	2,700	2,700
Fire Protection Transmitters		I2013	Inner Security Systems	01-25-61-9019	2,880	2,880
Fireworks Display		J1725	Johnny Rockets	01-22-61-9215	30,000	TBD
Floor Mat Cleaning-Vhall & PWF		D1442	Dustcatcher and A-Logo Mat	01-25-61-9047	1,629	1,629
Generator Maintenance - Village Hall/PWF & Utilities		P1409	Altorfer	02-02-61-9101	12,260	12,260
Geographic Information Services		M1350	Municipal GIS Partners	XX-XX-61-9022	76,170	87,168
GIS Software		E1844	ESRI	XX-XX-61-9022	2,850	2,850
Hazardous Tree Removal		T1137	Trees R Us	01-22-61-9089	50,000	50,000
					10,307	15,000
HVAC Maintenance - Village Hall & Public Works Facility		H1631	Oakbrook Mechanical Services, Inc.	01-25-61-9023		
Natural Areas Maintenance/Controlled Burning		T1285	Native Restoration Services	01-22-61-9080	50,000	50,000
Irrigation Systems Maintenance		M1277	Muellermist	01-22-61-9041	9,479	9,672
Landscape Maintenance & Parks Mowing		G1467	Green Acres Landscaping, Inc.	Multiple Accts	194,000	194,000
Large Water Meter Testing		H1033	HBK	02-02-61-9030	$180/Hr Technician	3,500
Lift Station Preventative Maintenance (All Lift Stations)		X1195	Xylem TotalCare	02-02-61-9103	3,000	3,250
Leaf Disposal		R1621	The Mulch Center	01-21-61-9006	5.85/cubic foot	TBD
Meter Read Center and Trimble Maintenance		M1075	Midwest Meters	02-02-61-9110	2,874	2,874
Mosquito Management		C0176	Clarke Environmental	01-21-61-9036	75,976	75,976
North Park Lighting Controls		M1029	MUSCO Lighting	01-22-61-9073	3,512	3,512
Overhead Door Maintenance		D0634	Door Systems, Inc.	01-25-61-9047	2,705	2,705
ROW Tree Pruning		R0013	Kinnucan	01-22-61-9056	$70/hour $20/hour	$70/hour $20/hour
Rock Salt (State)		C1990	Compass Minerals	01-21-62-4002	28,611	TBD
Rock Salt (County)		M1258	Morton Salt	01-21-62-4002	34,015	TBD
SCADA System		C0192	Concentric Integration LLn	02-02-61-9106	22,200	20,130
Street Sweeping		W0803	TKG Environmental Service Group	01-21-61-9064	20,000	20,000
Tree Acquisition and Planting		S1074	St. Aubin Nursery & Landscaping	01-22-61-9088	50,000	50,000
Turf Fertilizer/Weed Management		T1137	Eternally Green	01-22-61-9017	4,795	4,795
Uniform Rental and Cleaning		L2075	CINTAS	Multiple Accts	4,857	4,954
Valve Inspections (Cla-Val)		D1336	Dorner	02-02-61-9108	1,850	1,850
Valve Turning Program		S1477	ME Simpson	02-02-61-9117	13,300	13,566
Vehicle Maintenance Software		S1732	Snap-On	12-01-63-4000	1,183	1,500
Water Meters (Purchase)		H1033	Midwest Meters	02-02-62-3600	10,000	10,000
Wastehauler/Leaf Pick-Up Services		L8859	Lakeshore Recycling Systems (LRS)	Franchise Services	Franchise	TBD
SSA Sedgebrook						
Paying Agent Fees		U1133	US Bank	20-01-61-4000	450	450
Administrative Charges	2177	M1420	Municap	20-01-61-4000	6,120	6,250

GLOSSARY

Account:
A term used to identify an individual asset, liability, expenditure control, revenue control, or fund balance.

Accounting System:
The total structure of records and procedures which record, classify, summarize, and report information on the financial position and results of operations of a government or any of its funds, fund types, balanced account groups or organizational components. The Village of Lincolnshire uses a modified accrual method for governmental and agency funds, and a full accrual system for proprietary and pension trust funds.

Accrual Basis of Accounting:
The accrual basis of accounting is used by the proprietary and pension trust funds. The accounting measurement focus is on the determination of net income, financial position, and cash flows. Revenues are recognized when earned and expenses when incurred.

Activity:
The smallest unit of budgetary accountability and control which encompasses specific and distinguishable lines of work performed by an organizational unit for the purpose of accomplishing a function for which the Village is responsible.

Actuarial Analysis:
An annual report provided by an actuary determining the amount of funding needed for the Police Pension Fund, Illinois Municipal Retirement Fund, and Other Post-Employment Benefits (OPEB).

Agency Funds:
Trust and Agency funds are used to account for assets held by the Village of Lincolnshire as trustee or agent for individuals, private organizations, or other governmental units. Agency funds function primarily as clearing mechanisms for cash resources collected by the Village, held for a brief period, and then disbursed to authorized recipients. As such, they are not budgeted.

Appropriation:
An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is limited in amount and to the time it may be expended.

Appropriation Ordinance:
The official enactment by the Village Board to legally authorize Village staff to obligate and expend resources.

Assessed Valuation:
A valuation set upon real estate or other property by the Township Assessor as a basis for levying taxes.

Audit:
An examination by an independent accounting firm to determine if the Village's financial statements are in accordance with GAAP. The examination also includes a detailed review of the Village's financial and internal control systems.

Bond:
A written promise, generally under seal, to pay a specified sum of money, called the face value, at a fixed time in the future, called the date of maturity, and carrying interest at a fixed rate, usually payable periodically.

Bonded Debt:
That portion of indebtedness represented by outstanding bonds.

Budget:
A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year.

Budget Document:
The instrument used by the budget-making staff to present a comprehensive financial plan of operations to the Village Board.

Budget Message:
A general discussion of the proposed budget as presented in writing by the budget-making staff to the legislative body.

Budget System:
The system used by an entity to express its revenue and expense projections for the coming year or years. Lincolnshire uses a line-item budget system.

Budgetary Control:
The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

Capital Budget:
A plan of proposed capital outlays and the means of financing them for the current fiscal period.

Capital Item:
An asset item with a value of $10,000 or more, and a useful life of more than one year.

Capital Outlay:
Expenditures which result in the acquisition of or addition to fixed assets.

Cash and Equivalents:
The combination of a fund's cash account balance(s) and the investments of that fund.

Chart of Accounts:
The classification system used by a Village to organize the accounting for various funds.

Common Expenditures:
General Village expenses such as telephone, printing, duplicating, and office supplies charged to a separate account as opposed to being divided by Department or Division.

Debt Service Fund:
A fund established to finance and account for the accumulation of resources for and the payment of general long-term debt principal and interest.

Debt Service Requirements:
The amount of revenue which must be provided for a debt service fund so that all principal and interest payments can be made in full on schedule.

Department:
A major administrative organizational unit of the Village which indicates overall management responsibility of one or more activities.

Depreciation:
That portion of the cost of a capital asset charged as an expense during a particular period. This is a process of estimating and recording the lost usefulness, expired useful life, or diminution of service from a fixed asset that cannot or will not be restored by repair and will be replaced. The cost of the loss of usefulness of a fixed asset is the depreciation or the cost to reserve in order to replace the item at the end of its useful life.

Disbursements:
Payments for goods and services in cash or by check.

Emergency Warning Siren System:
A set of audible warning devices attached to poles and strategically located throughout the community to warn of natural disasters such as tornadoes.

Enterprise Fund:
A fund established to finance and account for operations financed and administered in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. Examples of enterprise funds are those for utilities (water, sewer, storm sewer systems), swimming pools, airports, and solid waste services.

Equivalent Dwelling Unit (EDU):
Units of measure to determine water and sewer connection fees that standardizes all land types (housing, retail, office, etc.) to the level of demand created by one (1) single-family housing unit.

Residential Equivalent Unit (REU):
Unite of measure to determine storm sewer utility fees that standardizes what utility customers pay based on the volume of impervious surface on their property, relative to the average volume of impervious surface for a single-family home.

Estimated Budget:
Estimation of revenues and expenditures based on past trends, current economic conditions, and future financial forecasts.

Expenditures:
If the accounts are kept on the accrual basis, this term designates total charges incurred, whether paid or unpaid, including expenses, provision for retirement of debt not reported as a liability of the fund from which retired, and capital outlays. If they are kept in the cash basis, the term covers only actual disbursements for these purposes.

Expenditures by Classification:
A basis for distinguishing types of expenditures; the major character classifications used by the Village are: Personnel Services, Contractual Services, Commodities, Other Charges, and Capital Outlay.

Expenses:
Charges incurred, whether paid or unpaid, for operation, maintenance, interest, and other charges which are presumed to benefit the current fiscal period.

Fiscal Period:
Any period (usually one year) at the end of which a governmental unit determines its financial condition and the results of its operations and closes its books.

Fiscal Year:
A 12-month period of time to which the annual budget applies and at the end of which a municipality determines its financial position and results of operations. The Village of Lincolnshire fiscal year starts on January 1.

Fixed Assets:
Assets of a long-term character intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.

Fleet:
The vehicles and equipment owned and operated by the Village.

Full Time Equivalent (FTE):
The total number of all Village employees converted to a total as if all employees were full time.

Fund:
An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources, together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

Fund Accounts:
All accounts necessary to set forth the financial operations and financial conditions of a fund.

Fund Balance:
The excess of a fund's assets over its liabilities and reserves. The Village of Lincolnshire's policy is to promote sound financial planning and protect against unanticipated revenue loss or unanticipated expenses, and to plan for contingent liability. The goal has been to establish and maintain a working cash minimum balance equal to at least nine months operating expenses and debt service in the General Fund and at least 2.5 months operating expenses and debt service in the Water and Sewer Fund.

- *Non-spendable Fund Balance*: Some fund resources are in a form that either never could be spent (supplies inventory) or in an un-spendable temporary form (prepaid items, real estate held for sale).
- *Restricted Fund Balance*: Some fund resources are subject to restrictions legally enforceable by outside parties (grants, bondholders, Motor Fuel Tax, Special Service Areas).
- *Committed Fund Balance*: Some fund resources have "self-imposed" limitations set by the Village Board.
- *Assigned Fund Balance*: Some fund resources have less formal action limiting how certain resources are used.
- *Unassigned Fund Balance*: This category represents resources in spendable form not restricted, committed, or assigned.

Generally Accepted Government Auditing Standards (GAGAS)
These standards are a framework for conducting high quality audits with competence, integrity, objectivity, and independence. In the event Lincolnshire receives federal awards exceeding $300,000 but less than $750,000; the annual audit compliance will have to meet the higher standards of GAGAS.

Geographic Informational System (GIS):
A system for capturing, storing, analyzing, and managing data and associated attributes. The Village uses the system for resource and asset management and the production of high quality maps for planning.

Grant Accountability and Transparency Act (GATA)
A State of Illinois law designed to provide for the development of a coordinated, non-redundant process for the provision of effective and efficient oversight of the selection and monitoring of grant recipients, ensuring quality programs, limiting fraud, waste and abuse, and defining the purpose, scope, applicability, and responsibilities in the life cycle of a grant.

Generally Accepted Accounting Principles (GAAP):
Uniform minimum standard of guidelines to financial accounting and reporting. They govern the form and content of the basic financial statements of the entity. They encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. They provide a standard by which to measure financial presentations.

General Capital Projects Fund:
A fund created to account for financial resources to be used for the acquisition or the construction of major capital facilities or equipment.

General Fund:
The fund available for any legal authorized purposes and which, is therefore, used to account for all revenues and all activities except those required to be accounted for in another fund. NOTE: The General Fund is used to finance the ordinary operations of a governmental unit.

General Obligation:
Bonds for whose payment the full faith and credit of the issuing body are pledged. More commonly, but not necessarily, general obligation bonds are considered to be those payable from taxes and other general revenues.

Goal:
A short-term or long-term attainable target for an organization - its vision of the future.

Grant:
A contribution by one governmental unit to another. The contribution is usually made to aid in the support of a specified function, but it is sometimes also for general purposes.

Impact Fees:
One-time charges applied to new developments to offset additional public service costs due to the time lag for the collection of taxes.

Impervious Surface:
Includes surfaces such as building footprints, driveways, parking lots, patios, and any other surface that does not capture storm water at the point source. Impervious surface is used to calculate storm sewer utility fees.

Income:
This term is used in accounting for governmental enterprises and represents the excess of the revenues earned over the expenses incurred in carrying on particular phases of an enterprise's activities. As indicated elsewhere, the excess or the total revenues over the total expenses of the utility for a particular accounting period is called "net income".

Infrastructure:
Public domain fixed assets including roads, bridges, curbs, gutters, sidewalks, drainage systems, lighting systems, and other items having value only to the Village.

Interfund Transfers:
Amounts transferred from one fund to another fund.

Internal Service Fund:
A fund established to finance and account for services and commodities furnished by a designated department or agency to other departments or agencies within a single governmental unit or to other governmental units. Amounts expended by the fund are restored thereto, either from operating earnings or by transfers from other funds, so that the original fund capital is kept intact.

Joint Emergency Telephone Systems Board (JETSB)
A consolidation of local government's 9-1-1 centers through intergovernmental agreements.

Joint Utility Locating Information for Excavators (JULIE):
An agency that coordinates the marking of underground utilities prior to excavations of any type, such as utility maintenance and tree planting.

Levy:
To impose a tax, special assessment, or service charges for support of Village activities.

Lincolnshire Newsletter:
The quarterly newsletter produced by the Village and mailed to all residents and businesses.

Line Item Budget:
A budget format that organizes a budget by categories of expenses for each department, division or agency within the local government. It is designed to prevent overspending, and provides strong central control over departmental expenditures. It also aids the reader in comparing one budget with a prior one.

Modified Accrual Accounting Method:
This is the accounting method followed by the governmental and the agency funds. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual (i.e., both measurable and available). Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures, other than interest or long-term debt, are recorded when the related fund liability is incurred, if measurable.

National Incident Management System (NIMS):
The standardized approach system to incident management and response developed by the Department of Homeland Security in 2004.

National Pollutant Discharge Elimination System (NPDES):
A national permit program established under the Clean Water Act that controls water pollution by regulating point sources that discharge pollutants into the waters of the USA.

Northern Illinois Police Alarm System (NIPAS):
A joint venture of 105 suburban municipal police departments in the Chicago metropolitan area established to ensure effective mutual aid in times of natural disasters.

Objective:
A specific, measurable, and observable result of an organization's activity which advances the organization toward its goal.

Operating Budget:
The portion of the budget that pertains to daily operations that provides basic government services.

Operating Costs:
In the General Fund this means expenditures such as salaries, utilities, and supplies. In the Proprietary Fund, this refers to expenses directly related to the fund's activities.

Ordinance:
A formal legislative enactment by the governing board of a municipality.

Policy:
A course of action or guiding principle designed to set parameters for decision and action.

Proposed Budget:
The recommended budget submitted by the Village Manager to the Mayor and Village Board of Trustees annually for consideration.

Proprietary Funds:
Enterprise and internal service funds that are similar to corporate funds, in that they are related to assets, liabilities, equities, revenues, expenses and transfers determined by business or quasi-business activities

Reserve:
An account used to indicate that a portion of a fund balance is restricted for a specific purpose.

Revenues:
Increases in governmental fund type net current assets from other than expenditure refunds and residual equity transfers. Income is derived from various sources.

Special Recreation Association of Central Lake County (SRACLC):
The local agency providing community based recreation services to individuals with disabilities and their families.

Special Revenue Fund:
A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.

Stormwater Management Commission (SMC):
The Lake County, Illinois agency charged regulation of all storm water matters in the county.

Supervisory Control and Data Acquisition (SCADA):
The computerized central system monitors and controls the water distribution and sewer collection systems.

Tax Incremental Finance District (TIF):
A TIF is an economic development tool where property taxes generated in a specified area are used to help pay for infrastructure improvements as the incentive for development to occur.

Taxes:
Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments.

Tree City USA:
A program sponsored by the National Arbor Day Foundation providing direction, technical assistance, public attention, and national recognition for urban and community forestry programs.

Vulnerability Assessment:
Identification and corrections of vulnerabilities in the water system as required by the Department of Homeland Security.

Water and Sewer Fund:
A fund established to account for operations of the water and sewer system. It is operated in a manner similar to private business enterprises where the intent is cost recovery.

Working Capital:
A measure of a municipality's short-term financial health. It is calculated by subtracting the amount of current liabilities from the amount of current assets. A positive working capital indicates the municipality is able to pay off short-term liabilities. A negative working capital means the municipality is currently unable to meet short-term liabilities with current assets (cash and accounts receivable).

VILLAGE OF LINCOLNSHIRE FUND STRUCTURE

Village of Lincolnshire Budgetary Funds

Governmental Funds

General Fund

Administration
Finance
Police
Comm & Econ Development
Insurance & Common
Public Works
- Administration
- Streets & Storm Sewer
- Forestry & Parks
- Facilities

Special Revenue Funds

Motor Fuel Tax Fund
Fraud, Alcohol, Drug Enforcement
Park Development

Debt Service Fund

General: Capital Debt
Special Service Area (SSA) Sedgebrook

Capital Projects Fund

General Capital

Proprietary Funds

Enterprise Fund

Water & Sewer Administration
Water & Sewer Operations
Water & Sewer Improvement
Storm Sewer Operations
Storm Sewer Improvement

Internal Service

Vehicle Maintenance

Fiduciary Fund

Pension Trust Fund

Police Pension

CHART OF ACCOUNTS

Line Item Revenues

70-xxxx	TAXES
70-4010	State Income Tax
70-4020	Sales Tax
70-4021	Local Home Rule Sales Tax
70-4025	Food & Beverage Tax
70-4030	Utility Tax
70-4032	Telecommunications Tax
70-4040	Room & Admission Tax
70-4050	Real Estate Transfer Tax
70-4060	Road & Bridge Tax
70-4063	Property Taxes- IMRF
70-4064	Property Taxes- FICA
70-4065	Property Taxes- Police Protection
70-4070	Property Taxes- Police Pension
70-4091	State Use Tax

75-xxxx	LICENSES & FEES
75-4110	Recycle SWALCO Rebate
75-4120	Liquor Licenses
75-4125	Beach Tags
75-4126	Park User Fees
75-4130	Amusement Device Licenses
75-4135	Application Fees
75-4140	Engineering Fees
75-4145	Planner Fees
75-4150	Plan Review Fees
75-4155	Annexation Fees
75-4160	Building Permit Fees
75-4161	Building/Fire Consult Review/Insp
75-4163	Elevator Inspection Fees
75-4164	Engineering Consult Review/Insp
75-4165	Acreage Impact Fees
75-4170	Misc Licenses & Fees
75-4175	Oversized Vehicle Permit
75-4180	Water User Fees
75-4181	Sewer User Fees
75-4182	Storm Sewer Fees
75-4186	Connection Fees
75-4189	New Water Meter Purchase
75-4190	Cable TV Franchise
75-4191	Waste Hauler Fees
75-4192	Yardwaste- Refuse Stickers

80-xxxx	FINES & FORFEITURES
80-4210	Court Fines
80-4230	Alarm Fines & Fees
80-4240	Administrative Tow Fees
80-4281	Fraud Forfeiture Revenue
80-4283	Alcohol Enforcement Revenue
80-4285	Drug Forfeiture Revenue

85-43xx	ALLOTMENTS- GRANTS

90-xxxx	MISCELLANEOUS REVENUE
90-4404	Special Events Revenue
90-4410	Sale Of Surplus Property
90-4414	Conservancy Markers
90-4416	Explorer Post Revenue
90-4418	Traffic Signal Reimbursement
90-4420	Tree Revenue
90-4423	Employer Contributions
90-4425	Employee Contributions
90-4430	Other Income
90-4440	Lease Proceeds

95-xxxx	OTHER INCOME
95-4505	Bond Proceeds
95-4510	Interest Income
95-4515	Gains And Losses
95-4700	Contributed Fixed Assets

98-xxxx	TRANSFER IN

Line Item Expenditures

60-xxxx	**PERSONNEL**
60-1xxx	Regular Salaries
60-15xx	Part Time Wages
60-2xxx	Overtime Salaries
60-3xxx	Other Compensation
61-xxxx	**CONTRACTUAL SERVICES**
61-1xxx	Telephone
61-2xxx	Printing
61-30xx	Equipment Maintenance
61-35xx	Equipment Lease
61-3701	Vehicle Maint- Truck Rehab
61-4xxx	Professional Services
61-50xx	Legal Notices
61-55xx	Data Systems
61-6xxx	Postage
61-7xxx	Duplicating Expense
61-80xx	Gas Utilities
61-85xx	Electric Utilities
61-87xx	Medical Insurance
61-88xx	General Liability Ins
61-9xxx	Outside Services
61-916x	Landscape Services
61-95xx	Water Purchases
61-96xx	Sanitary Sewer Charges
61-97xx	Sewer Transmission Fees
62-xxxx	**COMMODITIES**
62-1xxx	Office Supplies
62-2xxx	Licensing Supplies
62-30xx	Maintenance Materials
62-31xx	Repair & Restoration
62-35xx	Construction Materials
62-36xx	Water Meters
62-4xxx	Snow & Ice Control
63-xxxx	**OTHER CHARGES**
63-1xxx	Memberships
63-2xxx	Vehicle Allowance
63-3xxx	Professional Development
63-4xxx	Publications
63-5xxx	Classified Advertising
63-6xxx	Uniforms
63-70xx	Boards & Commissions
63-81xx	Fraud Forfeiture & Explorer Post Exp
63-83xx	Alcohol Enforcement
63-85xx	Drug Forfeiture
63-86xx	Minor Equipment
63-90xx	Business Expense
63-95xx	Other Expenses

8x-xxxx	**CAPITAL ASSETS**
80-2xxx	Facilities
80-21xx	Village Hall
80-22xx	Public Works Facility
80-3xxx	Equipment
80-4xxx	Furniture & Fixtures
80-41xx	Village Hall
80-42xx	Public Works Facility
	Electrical upgrades
	Signs
80-5xxx	Infrastructure
80-6xxx	Land & Improvements
	Parking Lots
	Fencing
80-7xxx	Vehicles
80-9xxx	Misc Capital Assets
80-90xx	Software
81-xxxx	**Water Capital Assets**
81-2xxx	Facilities
81-22xx	Public Works
81-3xxx	Equipment
81-4xxx	Furniture & Fixtures
81-5xxx	Infrastructure
81-6xxx	Land & Improvements
81-7xxx	Vehicles
81-9xxx	Misc Capital Assets
82-xxxx	**Sanitary Sewer Capital Assets**
82-2xxx	Facilities
82-3xxx	Equipment
82-4xxx	Furniture & Fixtures
82-5xxx	Infrastructure
82-5100	Sanitary Sewer Rehabilitation & Manhole Repairs
82-5200	Sanitary Inflow & Infiltration Study
82-6xxx	Land & Improvements
84-xxxx	**Storm Sewer/Water Capital Assets**
84-3xxx	Equipment
84-5xxx	Infrastructure
84-51xx	Storm Sewer
84-53xx	Storm Water
84-6xxx	Land & Improvements
84-65xx	Detention Basin

Line Item Expenditures continued

64-71xx	**LOAN PAYMENTS**
70-xxxx	**PENSION BENEFITS**
70-90xx	Pension Expense
70-91xx	IMRF Contributions
70-92xx	Social Security Contributions
70-95xx	Police Pension Benefits

86-xxxx	**Parks Paths Capital Assets**
86-1xxx	Amenities
86-2xxx	Facilities
86-3xxx	Equipment
86-4xxx	Furniture & Fixtures
86-5xxx	Infrastructure
86-6xxx	Land & Improvements
	Parking Lots
86-9xxx	Misc Capital Assets
86-x1xx	Balzer Park
86-x2xx	Bicentennial Park
86-x3xx	Memorial Park
86-x4xx	North Park
86-x5xx	Olde Mill Park
86-x6xx	Rivershire Park
86-x7xx	Spring Lake Park
86-x8xx	Whytegate Park
86-x9xx	Misc Parks
88-xxxx	**Roadways Capital Assets**
88-4xxx.	Fixtures
88-5xxx	Infrastructure
88-6xxx	Land & Improvements
88-9xxx	Misc Capital Assets
95-xxxx	**OTHER EXPENSES**
96-xxxx	**DEPRECIATION EXPENSE**
98-xxxx	**TRANSFERS OUT**

SALARIES AND BENEFITS

Salary Range Adjustments

In accordance with Chapter 6.4 of the Personnel Policies Manual, the Village Manager's Office annually reviews Pay Plan Salary Ranges. The purpose of this review is to determine if an adjustment in the Pay Plan Salary Ranges is warranted based upon prevailing fiscal conditions. The Village Manager's Office makes recommendations to the Mayor and Board of Trustees as to whether such an adjustment is warranted, and if so, a recommendation as to the amount of the adjustment. The amount of the adjustment depends upon the current revenue and expenditure balance anticipated for the next fiscal year. Adjustments to the Pay Plan Salary Ranges should not to be confused with an automatic salary increase. The adjustment allows the Pay Plan Salary Ranges to remain economically consistent. Decisions to include adjustments in the Merit Pay Plan are made on an annual basis at the sole discretion of the Mayor and Board of Trustees.

Merit Pay Plan

Employees are normally eligible for an annual salary increase based upon a written performance evaluation. Employees are rated by personal traits, job specific traits and completion of goals established at the previous evaluation.

Position & Compensation Schedule – Full Time

Position & Compensation Schedule - Full Time					
Position	**Exempt / Non-Exempt**	**Minimum**	**Midpoint**	**Maximum**	**Change**
Chief of Police	Exempt	$ 130,500	$ 157,250	$ 184,000	2.00%
Finance Director	Exempt	$ 130,500	$ 157,250	$ 184,000	2.00%
Public Works Director	Exempt	$ 130,500	$ 157,250	$ 184,000	2.00%
Assistant Village Mgr/CED Director	Exempt	$ 120,100	$ 143,050	$ 166,000	4.08%
Police Commander	Exempt	$ 103,400	$ 123,450	$ 143,500	0.42%
Assistant Public Works Director/Village Engineer	Exempt	$ 103,400	$ 123,450	$ 143,500	0.42%
Utilities Superintendent	Exempt	$ 98,500	$ 116,800	$ 135,100	1.89%
Sergeant		$ 108,000	$ 117,300	$ 126,600	1.61%
Building Official	Exempt	$ 76,700	$ 92,900	$ 109,100	5.31%
Planning & Development Manager	Exempt	$ 76,700	$ 92,900	$ 109,100	5.31%
Foreman (Field Maint, Fleet, Streets/Stormwater, & Forestry/Parks)		$ 75,600	$ 89,750	$ 103,900	5.31%
Accounting Manager	Exempt	$ 76,700	$ 92,900	$ 109,100	0.29%
Fleet Servicer		$ 67,200	$ 79,900	$ 92,600	2.66%
Management Analyst	Exempt	$ 67,200	$ 78,350	$ 89,500	7.31%
General Maintenance (Utilities, Forestry/Parks, & Streets/Stormwater)		$ 61,300	$ 72,350	$ 83,400	4.25%
Administrative Assistant II		$ 59,000	$ 70,750	$ 82,500	1.10%
Administrative Assistant I		$ 55,100	$ 65,150	$ 75,200	2.73%
Community Service Officer		$ 54,500	$ 64,150	$ 73,800	2.36%
Records Clerk		$ 50,400	$ 60,150	$ 69,900	1.60%
Clerk/Receptionist		$ 44,800	$ 54,100	$ 63,400	1.44%

Personnel Summary By Department – FTE

Department/Position	**2014 Actual**	**2015 Actual**	**2016 Actual**	**2017 Actual**	**2018 Actual**	**2019 Actual**	**2020 Actual**	**2021 Actual**	**2022 Proposed**
Administration									
Village Manager	1	1	1	1	1	1	1	1	1
Administrative Assistant II	1	1	1	1	1	1	1	1	1
Management Analyst	1	1	1	0	0	0	0	1	1
Deputy Village Clerk-Office/Communications	0	0	0	0	0	0	0	0	0
Executive Secretary	0	0	0	0	0	0	0	0	0
Administrative Intern	0	0	0	0	0	0.5	0.5	0	0
Administrative Clerk	0.5	0.5	0.5	0	0	0	0	0	0
Production Assistant	0	0	0	0	0	0	0	0	0
Total	3.5	3.5	3.5	2	2	2.5	2.5	3	3
Finance									
Finance Director	1	1	1	1	1	1	1	1	1
Account Clerk Supervisor	0	0	0	0	0	0	0	0	0
Accounting Manager	0	0	0	0	0	0	0	0	1
Senior Accountant	1	1	1	1	1	1	1	1	0
Clerk/Receptionist	1	1	1	1	1	1	1	1	1
Utility Billing Clerk	0.5	0	0	0	0	0	0	0	0
Finance Clerk	0	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Total	3.5	3.5	3.5	3.5	3.5	3.5	3.5	3.5	3.5
Community & Economic Development									
Asst Village Mgr/CED Director	1	1	1	1	1	1	1	1	1
Building Inspector	0	0	0	0	0	0	0	0	0
Chief Building Code Administrator	0	0	0	0	0	0	0	0	0
Building Official	1	1	1	1	1	1	1	1	1
Planning & Development Manager	1	1	1	1	1	1	1	1	1
Village Planner	1	1	1	0	0	0	0	0	0
Administrative Assistant	1	1	1	1	1	1	1	1	1
Building Permits Clerk	0	0	0	0	0	0	0	0	0
Code Enforcement Inspector	0.75	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Total	5.75	5.5	5.5	4.5	4.5	4.5	4.5	4.5	4.5

Personnel Summary By Department – FTE continued

Department/Position	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Proposed
Police									
Chief of Police	1	1	1	1	1	1	1	1	1
Deputy Chief of Police	1	1	1	0	0	0	0	0	0
Commander	0	0	0	2	2	2	2	2	2
Sergeant	4	5	5	4	4	4	3	4	4
Detective	2	2	2	2	2	2	2	2	2
School Resource Officer	1	1	1	1	2	2	2	2	2
Police Officer	14	14	14	14	14	14	15	14	14
Community Service Officer	1	1	2	1	1	1	1	1	1
Records Clerk	1	2	1	1.5	1.5	1.5	0.5	0.5	1
Administrative Assistant	1	1	1	1	1	1	1	1	1
Telecommunicator Supervisor	0	0	0	0	0	0	0	0	0
Telecommunicator	4.2	0	0	0	0	0	0	0	0
Total	30.2	28	28	27.5	28.5	28.5	27.5	27.5	28
Public Works									
Public Works Director	1	1	1	1	1	1	1	1	1
Asst Public Works Director/Village Engineer	0	0	1	1	1	1	1	1	1
Superintendent-Streets & Parks	1	1	1	0	0	0	0	0	0
Superintendent-Utilities	1	1	1	1	1	1	1	1	1
Engineering Supervisor	1	1	0	0	0	0	0	0	0
Asst Public Works Director	0	0	0	0	0	0	0	0	0
Fleet Maintenance Supervisor	1	1	0	0	0	0	0	0	0
Fleet Foreman	0	0	1	1	1	1	1	1	1
Streets/Stormwater Foreman	0	0	0	1	1	1	1	1	1
Forestry/Parks Foreman	0	0	0	1	1	1	1	1	1
Management Analyst	0	0	0	0	1	1	1	1	1
Facilities Manager	1	1	0	0	0	0	0	0	0
Field Maintenance Foreman	0	0	1	1	1	1	1	1	1
Fleet Servicer	1	1	1	0	1	1	1	1	1
General Maintenance-Forestry/Parks	1	1	1	4	3	3	3	3	3
General Maintenance-Streets/Stormwater	7	7	7	3	4	4	4	4	4
General Maintenance-Utilities	4	4	4	4	4	4	4	4	4
Administrative Assistant	2	2	2	1	1	1	1	1	1
Village Gardener	0.25	0.25	0.25	0.25	0	0	0	0	0
Intern	0.25	0.25	0.25	0	0	0	0	0	0
Summer Laborer	2.5	2.5	2.5	2.5	2.5	2.5	0.25	0.25	0.25
Lifeguard	1.25	1.25	1.25	1.25	1.25	1.25	0	0	0
Seasonal Recreation Worker	0	0	0	0	0	0	0	0	0
Total	25.25	25.25	25.25	23	24.75	24.75	21.25	21.25	21.25
Total All Departments	**68.2**	**65.75**	**65.75**	**60.5**	**63.25**	**63.75**	**59.25**	**59.75**	**60.25**

A HISTORY OF LINCOLNSHIRE

The Potawatomie Native Americans were among the first permanent residents in the area now known as Lincolnshire. Potawatomie artifacts, such as the "Council Tree," were still evident throughout the community as recently as 1956. The Council Tree was actually a group of three trees located on the river bank near what is now Lincolnshire Drive. The first settler, Captain Daniel Wright, arrived in Lake County in 1834 and settled on the west side of the Des Plaines River.

The area later became known as "Half Day." Contrary to popular belief, Half Day was not named because it was a half-day's journey from Chicago. The town's true name was "Halfda" in honor of Chief Aptakisic of the Potawatomie tribe. Aptakisic translated to "sun at its meridian" or half of the day. An early cartographer spelled it Half Day, and so it remained.

Laura B. Sprague established the first school in her home in 1836. The one-room school house taught kids of varying ages and was supported by parents. The area quickly grew in population, and, by 1855, Half Day became a thriving community. Half Day contained all things necessary for life at that time: a blacksmith shop, saw mill, country store, and a church.

After the advent of the automobile, Half Day became a popular recreational area. An amusement park was built, as well as a race track, bowling alley, dance hall, and taverns.

Farmers began to buy property in Vernon Township after World War I. Edward Ryerson purchased 400 acres of the original Daniel Wright property. Others who purchased land in the surrounding area were Adlai Stevenson, Samuel Insull, and Louise Leverone.

In 1955, Ladd Enterprises purchased 280 acres, and on August 5, 1955, a subdivision called Lincolnshire was recorded in Waukegan, the county seat for Lake County. It marked the beginning of the Village of Lincolnshire. The first residents moved into their homes in 1956. They had dirt roads, septic systems, propane gas tanks, party-line telephones, and were dependent on police protection from Waukegan.

These early problems led to the formation of a homeowners' group called the Cambridge Forest Association because Cambridge Lane was the only developed street at that time. This organization later became known as the Lincolnshire Community Association and was the social network for the community. The Lincolnshire Community Association started and sponsored many of the community festivals and events held throughout the year; including Lincolnshire's annual Fourth of July celebration at Spring Lake Park.

Lincolnshire was incorporated as a Village on August 5, 1957, under the sponsorship of the Cambridge Forest Association. 76 of 91 votes cast were cast in favor of incorporation with fifteen votes opposed. The Village adopted a Council-Manager form of government by ordinance in 1976. Under this plan, the Mayor and six Trustees are elected at-large to set policy, approve agreements and expenditures for the Village, and appoint a Village Manager who is responsible for day-to-day operations. Lincolnshire is also a home-rule municipality.

Lincolnshire's original incorporated land area was approximately 0.4 miles. This is the area bounded by Riverwoods Road to the east, the homes on Cambridge Lane to the south, the Des Plaines River to the west, and Route 22 (with the exception of Stonegate Circle and Deerfield Woods) to the north. In 1970, Lincolnshire covered 2.1 square miles, and over time, its land area grew to its 4.6 square miles which includes 60 miles of streets.

At the time of incorporation, the Village's population was 237 and grew to 2,531 by 1970. According to the 1990 Census, the population was 4,931. Special Censuses in 1998 gave Lincolnshire a population of 5,898, and in 2004 established the population at 6,537. The Village's population grew to 7,275 in 2010, and again increase to 7,940 in the 2020 Decennial Census.

Lincolnshire Today

Lincolnshire is located along I-94 in Lake County, Illinois, part of metropolitan Chicago. The residential character is largely one-half acre lots and larger; although there are several planned unit developments of greater density. Most of the residential development is east of the Des Plaines River which travels through Lincolnshire. The residential population west of the river is complemented by a growing commercial and corporate office tax base. This commercial area includes seven hotels, more than 25 restaurants, a multi-screen theater, retail areas, and a corporate center which is home to several Fortune 500 companies and global headquarters. Marriott Lincolnshire Resort features a championship golf course, live theater, and meeting rooms that attract business and training opportunities. The diverse tax base led to a strong financial position for the Village for over 20 years and enabled the Village to maintain a very low property tax levy for municipal operations. In the most recent year, the Village's property tax levy comprised less than 3% of the total property tax paid. Lincolnshire is also home to two nationally recognized school districts: Adlai E. Stevenson (125) and Lincolnshire – Prairie View (103).

MISCELLANEOUS STATISTICAL DATA

Date of Incorporation:	8/5/1957
Form of Government:	Village Board/Village Manager- Home Rule
Area	4.703 Square Miles
Miles of Streets:	63
Fire Protection:	Lincolnshire-Riverwoods Protection District
Public Safety - Number of Stations	1
Public Safety - Sworn Officers	24
Recreation – Number of Parks	11
Recreation – Acres of Parks	216
Education – Attendance Centers	4
Education – Number of Teachers	533
Education – Number of Students	6,165
Water & Sewer Enterprises Number of Consumers: Average Daily Water Consumption (million gal/day): Miles of Water Mains: Miles of Sanitary Sewer Mains: Storage Capacity (million gallons):	 2,600 1.26 76 56 4.6
Employees Full-time: Part-time: Seasonal:	 59 1 0.25 (Approx.)

Election Year	**Number of Registered Voters**	**Votes Cast in Last Municipal Election**	**% Registered Voters Voting in Last Municipal Election**
April 9, 2013	5,300	315	5.94%
April 7, 2015	5.220	227	4.34%
April 4, 2017	5,430	741	13.65%
April 2, 2019	5,485	382	6.96%
April 6, 2021	6,076	1,146	18.86%

Building Permits

Year	Number	Permit Fees	Construction Value
2008	507	$1,434,561.61	$73,267,496.00
2009	425	$1,062,714.74	$30,920,664.00
2010	729	$524,160.52	$17,580,238.00
2011	851	$348,547.27	$12,115,749.00
2012	755	$721,575.29	$32,353,246.00
2013	899	$640,319.29	$16,101,918.00
2014	632	$1,175,384.58	$48,382,984.00
2015	558	$841,764.94	$43,680,509.00
2016	982	$1,105,015.01	$25,997,470.00
2017	752	$6,425,632.93	$68,060,163.00
2018	663	$687,741.88	$31,051,171.00
2019	708	$832,604.75	$26,788,856.00
2020	632	$1,234,501.73	$24,307,353.00
2021	664	$694,410.24	$27,835,503.00

Population Statistics

1957	309
1960	555
1963*	999
1965*	1,350
1968*	2,189
1970	2,531
1974*	3,540
1977*	4,076
1980	4,151
1987*	4,856
1990	4,925
1995*	5,618
1998*	5,898
2000	6,108
2004*	6,537
2008*	7,038
2010	7,275
2020	7,940

*Special Census

Recent Census Data:

	1980 Census	1990 Census	2000 Census	2010 Census	Compare 2010 to 2000
Age Distribution:					
Under 14 years	949	1,023	1,402	1,138	-18.8%
15 to 19	640	415	310	460	48.4%
20 to 44	1,281	1,564	1,416	1,097	-22.5%
45 to 64	1,104	1,548	1,993	2,180	9.4%
65 and over	177	381	987	2,400	143.2%
Total	4,151	4,931	6,108	7,275	19.1%
Number of occupied households	1,185	1,682	2,134	3,396	59.1%

Source: United States Census Bureau

Ten Largest Property Taxpayers:

Taxpayer	Property	2020 Assessed Valuation	Percentage of total Assessed Valuation
ARC Alight	Office Buildings	19,178,855	2.92%
Sedgebrook Propco SL VII LLC	Retirement Community	16,565,356	2.52%
IHP Tri-State Asset, LLC	Office Buildings	16,256,538	2.47%
LA-RFMBG Lincolnshire, LLC	Hotel	7,747,685	1.18%
Ryan LLC	Office Buildings	6,852,643	1.04%
Griffin Lincolnshire Essential	Office Buildings	6,738,190	1.02%
Van Vlissingen & Company	Office Buildings	6,565,090	1.00%
Lincolnshire Propco LLC	Office Buildings	6,524,290	0.99%
TSJ Lincolnshire Property LLC	Office Buildings	5,276,674	0.80%
Staples Inc	Office Buildings	4,767,152	0.72%
	Total	$96,472,473	14.67%

Source: Vernon Township Assessor